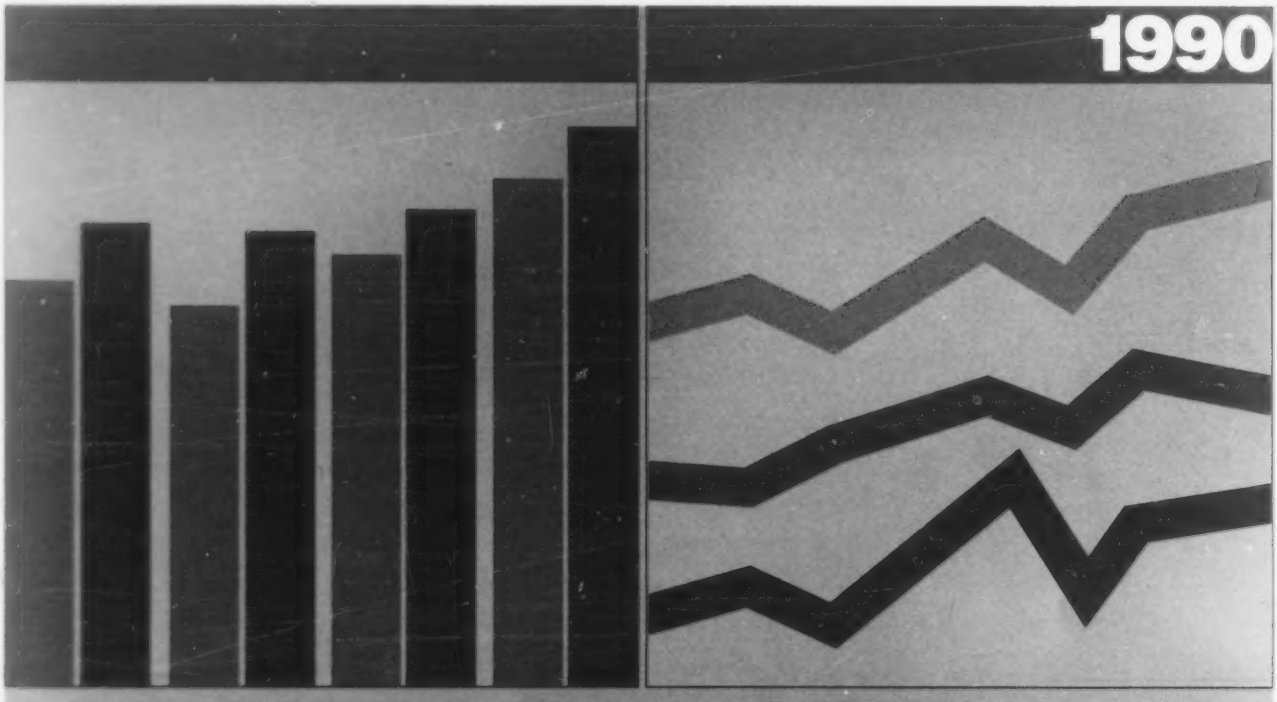
COUNCIL FOR AID TO
EDUCATION

Corporate Support of Education



$545,000	48	(14.7)	$12.9	(0.6)	$3.6
$923,229	45	(13.5)	22.5	(1.6)	210.7
$4,999,999	137	(42.0)	221.9	(17.2)	231.6
$5,234,000	97	(29.8)	1,653.3	(80.6)	641.4
$1,500,000	35	(16.7)	12.9	(0.6)	223.6
$945,000	78	(12.5)	32.5	(1.6)	10.7
$4,349,879	137	(11.0)	351.9	(17.2)	114.6
$5,000,000	97	(34.8)	1,653.3	(80.6)	671.4
$7,452,000	326	(11.0)	2,050.5	(100.0)	745.2
$500,000	90	(14.7)	12.9	(0.6)	123.6

About the Council for Aid to Education

The Council for Aid to Education, Inc., is a tax-exempt, not-for-profit corporation dedicated to promoting an effective partnership between corporate and foundation funders and the education community in the task of improving America's educational system.

Founded in 1952 by the chairmen of Standard Oil Company of New Jersey (Exxon), General Motors, U.S. Steel (USX Corporation), the Container Corporation of America, and the Armstrong Cork Company, the Council was originally designed to encourage private-sector support of higher education. Today the Council has expanded its mission to become a resource for companies and private foundations interested in making effective contributions to the quality of American precollege and higher education. This broadened mission also includes the provision of a range of information services to educational institutions interested in cultivating private support. Through its publications, seminars, research, and consultations, the Council works to ensure that private investments in education produce results.

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Corporate Support of Education

1990 Highlights

National Estimates

Consolidated charitable contributions by U.S. corporations and their foundations to organizations in the U.S. topped an estimated $6 billion in 1990, a 2 percent increase over 1989 and a continuation of the slow growth that began in 1988. **Page 2**

Corporate foundations continue to play a major role in sustaining consolidated corporate giving. The net outflow from these foundations in 1990 is estimated to have exceeded $400 million, and may have been considerably more. **Page 2**

These consolidated figures represent a new Council index of corporate giving activity and differ from IRS figures in important respects. The IRS reported corporate deductions for charitable causes of $4.89 billion in 1988, the latest year available. The Council estimates IRS figures for 1989 and 1990 at about $5.1 billion each. **Page 3**

Corporate support of educational causes represented 40 percent of total contributions, or $2.4 billion. **Page 4**

Higher education received the bulk of the education support, 72 percent, or $1.73 billion. Precollege education continued to increase share and reached 11 percent, or $264 million. Other education programs received an estimated $408 million, or 17 percent. **Page 4**

Preliminary data for 1991 and 1992 suggest no real increases in consolidated contributions. **Page 6**

Survey Results

Education received the largest share — 41 percent, or $773 million — of the $1.89 billion reported given to specific causes in 1990 by 339 participating companies. An additional $204 million in contributions were reported but not allocated to specific causes. **Page 7**

Colleges and universities secured 78 percent of the education dollars, up from 74 percent in 1989. Increased matching gift dollars account for the rise. The share of education support directed to precollege education was essentially unchanged, at 11 percent, among participating companies. **Page 7**

Gifts of company products and property fell, both as a share of giving to education and as a share of total contributions. Cash gifts climbed from 84 percent of all contributions to over 88 percent. **Page 14**

National Trends in Corporate Contributions

Estimated Consolidated Corporate Contributions

Contributions by corporations and their foundations to charitable causes in the United States climbed 2 percent in 1990 to an estimated $6 billion, representing the third consecutive year of slow growth. This slow growth in contributions, however, was preceded by extraordinary increases for the ten years between 1976 and 1985 (when increases averaged 16 percent annually) and moderate growth in 1986 and 1987 (averaging 6.5 percent annually). Contributions grew 2 percent in 1988 and 4 percent in 1989. If adjusted for the effects of inflation using the Consumer Price Index (CPI), increases averaged 7.7 percent annually between 1976 and 1987, and have declined an average 1.7 percent annually since.

These consolidated figures *(see Table 1 and Figure 1)* reflect a new Council approach to estimating corporate giving to all causes, an approach designed to portray more clearly the annual flow of gifts from the corporate community to charitable organizations. In previous years the Council estimated only the figures that are ultimately reported by the Internal Revenue Service (IRS) two and a half years after the fact. IRS figures include contributions by companies to their own foundations and exclude company foundation gifts to other charitable causes. In many years these two flows are quite different and do not cancel each other out.

The Council's new approach to estimating corporate contributions relies more heavily than in the past on corporate support data reported each year by higher education institutions that participate in the Council's yearly Voluntary Support of Education survey. Based on these data and information about the distribution of corporate gifts to other educational and charitable causes, the Council is able to estimate a consolidated corporate contributions figure to all

Table 1

National Trends in Consolidated Corporate Contributions to All Causes and Pretax Net Income

Year	Estimated Consolidated Corporate Contributions To All Causes *(millions)*	Percent Change From Prior Year	Corporate Contributions To All Causes As Reported By the IRS* *(millions)*	Percent Change From Prior Year	Difference Between Consolidated & IRS Figures *(millions)*	Estimated Net Flow into or out of Foundations *(millions)*	Remaining Difference Between IRS & Consolidated Figures *(millions)*	Corporate Pretax Income *(billions)*	Percent Change From Prior Year	Consolidated Contributions As a % of PTI	Consumer Price Index	Estimated Consolidated Corporate Contributions To All Causes (Constant 1990 $) *(millions)*	Percent Change From Prior Year
1961	$511	—	$512	—	-$1	-$28	-$29	$50	—	1.03	22.9	$2,234	—
1962	541	6	595	16	-54	-16	-70	55	11	0.98	23.1	2,343	5
1963	577	7	657	10	-80	-8	-88	60	9	0.97	23.4	2,466	5
1964	629	9	729	11	-100	2	-98	67	12	0.94	23.7	2,650	7
1965	703	12	785	8	-82	9	-73	77	16	0.91	24.1	2,916	10
1966	779	11	805	3	-26	7	-19	83	8	0.93	24.8	3,141	8
1967	813	4	830	3	-17	6	-11	80	-4	1.01	25.6	3,181	1
1968	826	2	1,005	21	-179	38	-141	89	11	0.93	26.6	3,103	-2
1969	841	2	1,055	5	-214	43	-171	87	-2	0.96	28.1	2,996	-3
1970	822	-2	797	-24	25	-14	11	76	-13	1.08	29.7	2,770	-8
1971	836	2	865	9	-29	-1	-30	87	15	0.96	31.0	2,698	-3
1972	951	14	1,009	17	-58	28	-30	102	16	0.94	32.0	2,975	10
1973	999	5	1,174	16	-175	61	-114	122	20	0.82	34.0	2,942	-1
1974	1,039	4	1,200	2	-161	36	-125	139	14	0.75	37.7	2,754	-6
1975	1,080	4	1,202	0	-122	-25	-147	135	-3	0.80	41.2	2,625	-5
1976	1,233	14	1,487	24	-254	64	-190	170	26	0.72	43.5	2,832	8
1977	1,410	14	1,791	20	-381	115	-266	200	18	0.70	46.4	3,041	7
1978	1,587	13	2,084	16	-497	277	-220	234	17	0.68	49.9	3,181	5
1979	1,900	20	2,288	10	-388	96	-292	257	10	0.74	55.5	3,420	8
1980	2,172	14	2,359	3	-187	28	-159	237	-8	0.92	63.0	3,445	1
1981	2,668	23	2,514	7	154	-101	53	227	-4	1.18	69.5	3,836	11
1982	3,188	19	2,906	16	282	-120	162	170	-25	1.88	73.8	4,318	13
1983	3,674	15	3,627	25	47	-43	4	208	22	1.77	76.2	4,822	12
1984	4,325	18	4,057	12	268	125	393	240	16	1.80	79.5	5,440	13
1985	4,819	11	4,472	10	348	41	389	224	-7	2.15	82.3	5,854	8
1986	5,119	6	5,180	16	-61	247	186	222	-1	2.31	83.9	6,104	4
1987	5,490	7	4,980	-4	510	44	554	275	24	1.99	86.9	6,316	3
1988	5,625	2	4,893	-2	732	-159	573	317	15	1.78	90.5	6,215	-2
1989	5,864	4	5,100	4	764	-245	519	308	-3	1.91	94.9	6,180	-1
1990	6,001	2	5,100	0	901	-400	501	305	-1	1.96	100.0	6,001	-3

** IRS figures for 1989 and 1990 are Council estimates.*

Figure 1

Estimated Consolidated Corporate Contributions to All Causes

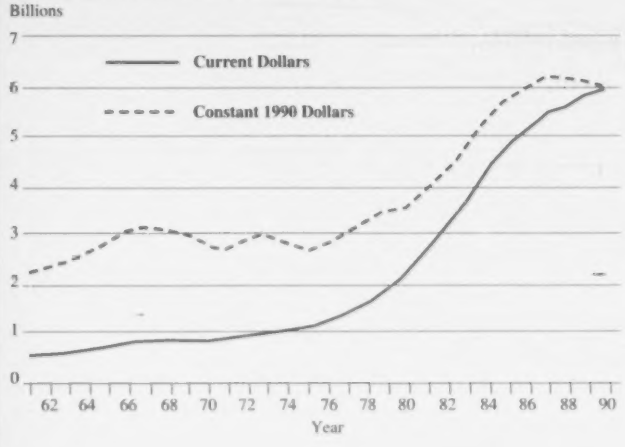
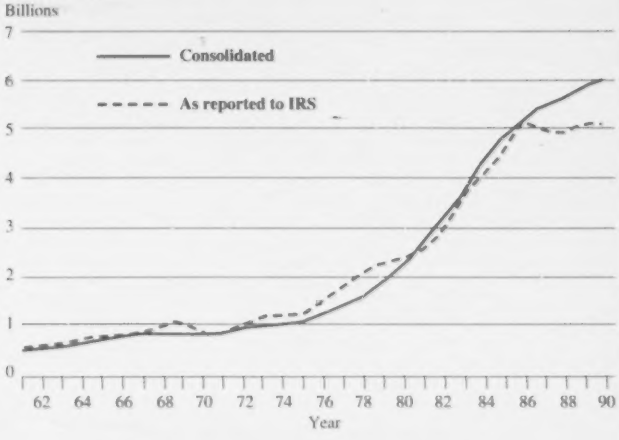


Figure 2

Estimated Consolidated Corporate Contributions and Total Charitable Deductions as Reported by the IRS



causes. Unlike the IRS figure, the consolidated figure includes giving by both corporations and their foundations, while excluding corporate gifts to their own foundations.

Among other functions performed by corporate foundations, they can protect contributions programs from the ups and downs of corporate profits. When times are prosperous, companies can add reserves to their foundations. When profits are off, foundations can draw upon asset earnings and reserves to maintain a desired overall corporate giving level without having to cut into profits *(see Figure 2)*. Because of this role played by foundations, direct corporate giving must be viewed in conjunction with foundation giving if a full picture of overall contributions activity during the year is to be seen.

The consolidated figures also attempt to correct for other characteristics of the IRS data that can create a misleading picture of the year-to-year flow of corporate contributions. Among these characteristics are "carry-overs" of deductions in excess of pre-tax income-related percentage limits, the effects of the "prepayment" option, and differences in fiscal years across companies. As seen in *Table 1*, after taking into account the net effect of foundation gifts, there remain significant differences between the IRS figures and the consolidated figures — about $500 million per year in recent years. These differences are largely attributable to IRS characteristics described above, but at this time we are unable to say how much each characteristic contributes to the $500 million difference. Some error in the consolidated estimate also undoubtedly contributes to the difference each year.

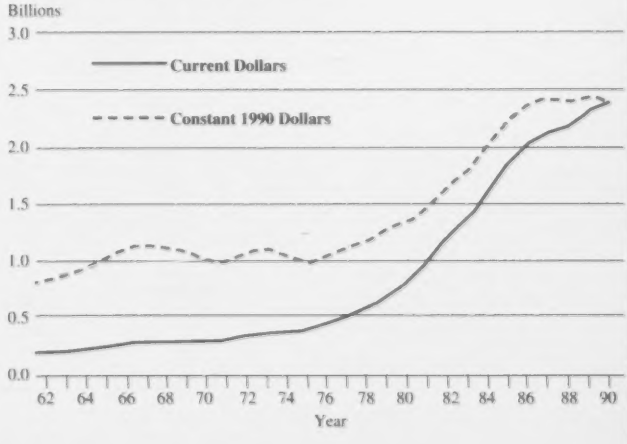
The Council will continue to estimate the IRS charitable deduction figure. The latest available figure from the IRS, for 1988, shows deductions of $4.89 billion, down 2 percent from 1987's $4.98 billion. As the Council discussed in last year's report, this decline from 1987, and 1987's decline from the 1986 all-time high figure of $5.18 billion, reflect significant company prepayments of contributions in 1986 to take advantage of the effects of higher tax rates that were lost beginning in 1987. Companies also faced strong incentives to add to foundation reserves in 1986 in advance of the same tax changes. The Council estimates that when the IRS figures for 1989 and 1990 are released in 1992 and 1993 respectively, they will show charitable deductions of about $5.1 billion for each year.

Education's Estimated Share

The new consolidated contributions totals have the additional advantage of being compatible with the Council's estimates of corporate giving to education, which have always reflected a combination of company and company foundation gifts. But this year the Council's estimates of corporate education support are based specifically on the new methodology described above, and as a result there are a number of adjustments to previous years' figures. *Table 2* and *Figure 3* show

Figure 3

Estimated Consolidated Corporate Contributions to Education



revised estimates of corporate contributions to education for the past thirty years. As with the total figures, these estimates depend heavily on corporate contributions as reported by higher education institutions. The new figures are lower than the old figures by an average of 3 percent a year during the 1980s. Over the entire thirty year period, however, both the old and the new estimates show the same percentage increase.

The trend in giving to education corresponds closely to the trend in giving to all causes, with strong growth between 1976 and 1985 and slower growth since. Education as a percent of total contributions is estimated to have climbed gradually from 36 percent in 1961 to 40 percent in 1990. Corporate gifts to all educational causes are estimated to have reached $2.4 billion in 1990. The Council does not estimate total corporate contributions figures for health and human services, culture and the arts, and other charitable causes.

Distribution of Shares within Education

Higher Education Estimates of corporate contributions to higher education, elementary/secondary education, and other education programs — which includes scholarships and fellowships, and education-related organizations — are shown in *Table 2* and *Figures 4* and *5*. These estimates are derived from the distribution of educational contributions reported by companies responding to the Survey of Corporate Contributions.

As has always been the case, higher education received the lions' share of corporate contributions, an estimated $1.73 billion in 1990. Readers familiar with Council estimates of corporate support of higher education as reported in our annual Voluntary Support of Education report may notice that the two sets of estimates do not correspond. Several factors prevent these figures from being exactly comparable and their differences need to be born in mind. First, the estimate derived from the survey of corporations and included in the present report is meant to reflect only those amounts of higher education support that were treated as "contributions" by the corporations themselves. Corporate support dollars treated as "business expenses" by the corporations are not included in *Table 2*, even if they are treated as gifts by the recipient institutions. Second, the estimates of corporate support of higher education reported in Voluntary Support of Education (VSE) reflect gifts from corporate sources world-wide, while the estimates in this report include U.S.-based corporations

Table 2

National Trends in Corporate Contributions to Education and Pretax Net Income

	Estimated Consolidated Corporate Contributions to Education *(millions)*	Percent Change From Prior Year	Consolidated Contributions to Education As a Percent of Total Consolidated	Consolidated Contributions To Education As a % of PTI	Estimated Consolidated Corporate Contributions to Education (Constant 1990 $) *(millions)*	Percent Change From Prior Year	Estimated Percent Distribution			Estimated Dollar Distribution *(Millions)*		
							Higher Ed.	Pre-college	Other Ed. Programs	Higher Ed.	Pre-college	Other Ed. Programs
1961	$184	—	36	0.37	$804	—	71	3	26	$131	$6	$47
1962	195	6	36	0.35	843	5	71	3	26	139	6	50
1963	208	7	36	0.35	888	5	71	3	26	148	6	53
1964	226	9	36	0.34	954	7	71	3	26	161	7	58
1965	253	12	36	0.33	1,050	10	71	3	26	180	8	65
1966	280	11	36	0.34	1,131	8	71	3	26	200	9	72
1967	293	4	36	0.37	1,145	1	71	3	26	209	9	75
1968	297	2	36	0.33	1,117	-2	71	3	26	212	9	76
1969	303	2	36	0.35	1,079	-3	71	3	26	216	9	78
1970	296	-2	36	0.39	997	-8	71	3	26	211	9	76
1971	309	4	37	0.35	998	0	68	4	28	212	12	86
1972	352	14	37	0.35	1,101	10	66	5	30	231	16	105
1973	370	5	37	0.30	1,088	-1	69	4	26	256	16	97
1974	384	4	37	0.28	1,019	-6	70	4	26	269	16	100
1975	400	4	37	0.30	971	-5	70	4	26	280	15	105
1976	456	14	37	0.27	1,048	8	70	4	26	319	16	120
1977	522	14	37	0.26	1,125	7	70	3	27	365	17	139
1978	587	13	37	0.25	1,177	5	69	3	28	405	18	164
1979	703	20	37	0.27	1,266	8	69	3	28	485	24	194
1980	825	17	38	0.35	1,309	3	69	4	27	569	31	225
1981	1,014	23	38	0.45	1,458	11	69	4	27	700	39	275
1982	1,243	23	39	0.73	1,684	16	69	4	27	860	50	333
1983	1,396	12	38	0.67	1,832	9	70	5	26	976	64	356
1984	1,643	18	38	0.68	2,067	13	71	5	24	1,160	85	398
1985	1,880	14	39	0.84	2,283	10	72	6	22	1,353	113	414
1986	2,048	9	40	0.92	2,442	7	72	6	22	1,474	125	448
1987	2,141	5	39	0.78	2,463	1	72	7	21	1,541	150	450
1988	2,194	2	39	0.69	2,424	-2	72	9	19	1,580	197	417
1989	2,345	7	40	0.76	2,472	2	72	10	18	1,689	235	422
1990	2,400	2	40	0.79	2,400	-3	72	11	17	1,728	264	408

Figure 4

Estimated Percentage Distribution of Consolidated Corporate Contributions to Education

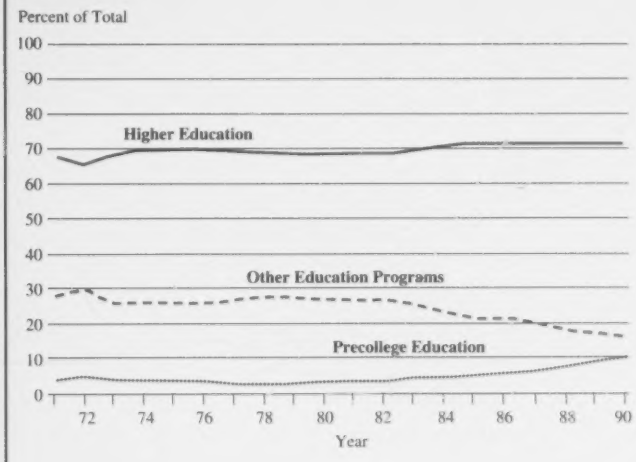
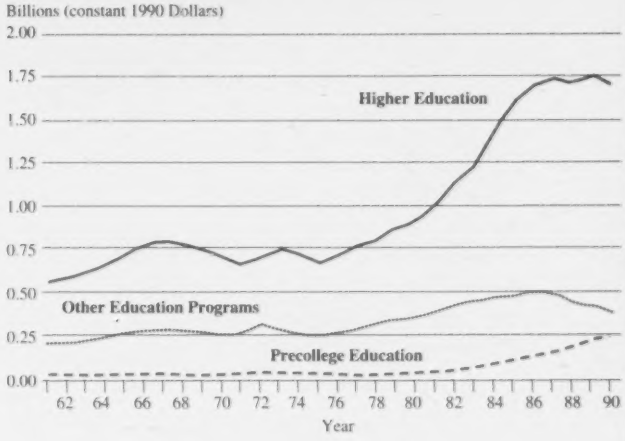


Figure 5

Estimated Distribution of Consolidated Corporate Contributions to Education in Constant 1990 Dollars



only. Third, the estimates presented in the VSE report are calculated on an academic-year basis, while the estimates presented here are on a calendar-year basis. Finally, companies and higher education institutions value gifts of product and property differently.

Elementary and Secondary Education The Council found continued evidence of increasing support for elementary and secondary education, which has climbed from an estimated 3 percent of the education total in 1961 to 11 percent in 1990, or around $260 million. It is probable, however, that some portion of this increase in share (perhaps several percentage points) simply reflects more careful accounting and reporting of gifts to the precollege sector, gifts that in the past might have been lumped in the category of "other education programs."

On the other hand, the precollege share as reported here does not include contributions to higher education institutions and to other education programs for activities that are ultimately targeted at precollege education — teacher training, curricular reform, and school restructuring programs, among others. This indirect support amounted to perhaps another $200 million — assuming that roughly 20 percent of the support for other education programs, and 5 percent of the support for higher education, are actually directed toward improving elementary and secondary education. These assumptions are based on responses to the 1989 Survey of Corporate Contributions.

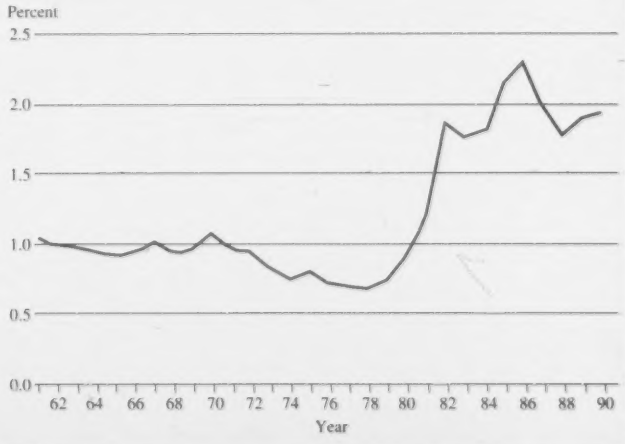
Precollege's share also does not include many other activities that companies undertake in support of elementary and secondary reform efforts — executive time and effort spent on policy development and implementation, employee time given to tutoring or mentoring during business hours, and school use of corporate space, facilities, and other resources. And corporate support of various youth-related, community, and health and human services programs often have an impact on issues addressed by the school reform movement; these dollars, too, are missing from the above share.

Other Education Programs The share of educational contributions earmarked for other education programs, which includes scholarships and fellowships and education-related organizations, continued a decline that dates from the late 1970s. Although the share has been declining for more than 10 years now (from 28 percent in 1979 to 17 percent in 1990), during the past three years a decline in the constant-dollar value of gifts to other education programs has also appeared.

As mentioned above, some of this decline is probably due to a change in reporting practices, with companies being more careful to attribute precollege-related dollars to the precollege category. But through its contacts with many companies each

Figure 6

Estimated Consolidated Corporate Contributions as a Percentage of Pretax Income



year, the Council is also aware that there has been some shift of focus away from the general support of education (via education-related organizations) and toward projects more closely tied to specific educational institutions.

Contributions as a Percentage of Pretax Income

Measured as a percentage of corporate pretax income (PTI), estimated total contributions, at 1.96 percent, and education contributions, at 0.79 percent, remained near the all-time high levels reached in 1986, when poor profits coincided with strong tax-related incentives for companies to "prepay" or otherwise fund future contributions *(see Tables 1 and 2 and Figure 6)*. Since 1976, corporate PTI has grown an average of just 6.6 percent annually (0.6 percent in constant 1990 dollars). Overall, the contributions-to-PTI ratios of the 1980s are about double the pre-1980 levels (but see Research Note).

Outlook for 1991-92

Based on preliminary information, the Council estimates that corporate contributions in total and to education will show little, if any, increase in 1991. For 243 companies in the 1990 Survey of Corporate Contributions that provided preliminary estimates for 1991, total contributions were expected to increase by less than 1 percent and education contributions by a bit over 1 percent. These 243 companies accounted for 78 percent of the contributions reported by all 339 companies in 1990. Other indicators of current corporate giving activity available to the Council reinforce this forecast.

No systematic information pertaining to the 1992 outlook is at hand. However, the marginal increases that corporate contributions have shown since 1986 are clearly related to the economic picture, even though the current recession did not officially begin until July of 1990. Until the economy shows renewed vitality, there is little reason to expect that contributions will show any real gain. In fact, it may become increasingly difficult for corporations to remain at the current giving plateau.

Research Note

Like us, you may be surprised enough at finding corporate contributions approaching 2 percent of pretax income to question whether the more recent figures are really comparable to the pre-1980 figures. We explored this with the Department of Commerce last year and can offer the following additional information. The pretax income figure (PTI) they report (or estimate for the two most recent years) is essentially the net of pretax income reported to the IRS by all profitable companies less the losses reported by all companies operating at a deficit. And during the 1980s there was dramatic growth in total losses reported — from $58 billion in 1980 to $137 billion in 1987. To take an example, then, the 1987 total of $275 billion in PTI is the net of $412 billion in pretax income reported by profitable companies less $137 billion in losses reported by companies operating at a deficit.

While companies suffering a deficit may or may not cut back their charitable contributions, in neither case will they be declaring contributions as a deduction for the year in question. So their charitable giving doesn't add to the contributions figure released by the IRS. On the other hand, the profitable companies are generally reporting their contributions as charitable deductions. If we then look at contributions reported to the IRS as a percentage of profitable companies' pretax income, we find ratios during the 1980s growing to the level of 1.25 percent of pretax income. This is still a significant increase over the pre-1980 levels, and, for comparison to pre-1981 ratios, perhaps a better indicator of where the ratio currently stands.

1990 Survey Results

The annual Survey of Corporate Contributions, jointly sponsored by the Council for Aid to Education and The Conference Board, collects information on charitable contributions by many of the nation's leading corporations. The analysis and discussion that follow primarily reflect information provided by the companies that responded to the survey of contributions made during 1990. In addition, corporate-related results from the Council's Voluntary Support of Education (VSE) survey, co-sponsored with the Council for the Advancement and Support of Education and the National Association of Independent Schools, are also presented to develop a more complete picture of corporate support of education. Results from the VSE survey are clearly identified.

For the 1990 Survey of Corporate Contributions, 339 companies returned questionnaires, but not all of them supplied complete information. As a result, the number of companies represented in the tables that follow will vary. The growing number of incomplete surveys appears to reflect staffing cut-backs in the contributions function during this period of corporate retrenchment, cut-backs that have made it more difficult for companies to respond to surveys.

Table 3 presents a profile of participating companies by size of total and education contributions budgets. Seventy-two percent of the companies (vs 63 percent last year) reported contributions of over $1 million. Companies budgeting over $5 million for charitable giving (30 percent of all reporting companies) account for almost 81 percent of the total contributions dollars, and more than 83 percent of the education support dollars, reported by all companies in the sample. As has typically been the case, the larger the total contributions

budget, the greater the share directed to education causes. Companies with programs of less than $500,000 earmarked 28 percent of their contributions for education, while those with programs of more than $5 million earmarked 39 percent.

Where the Dollars Go

The 339 companies reported a total of $2.09 billion in contributions, with $1.89 billion (or 90 percent) allocated to the major beneficiary categories. Since the Council for Aid to Education/Conference Board survey was launched in 1974, participating corporations have reported directing between 35 and 43 percent of their contributions to education. In 1978, education passed health and human services as the recipient of the largest share and has maintained that position since. As shown in *Table 4* (page 8) and *Figure 7*, education's share of total contributions in 1990, at 41 percent, is basically unchanged from 1989. Note that the percentages for 1989 and 1988 have been slightly revised from last year's report as a consequence of isolating unallocated amounts, which are no longer lumped in with the "other" category. The spike in giving to education in 1986 reflects an increase in giving to higher education institutions by manufacturing companies and was probably tax-related.

Health and human service organizations received the second largest share of total contributions, 30 percent, up 2 percentage points from 1989. Contributions to this category as a share of the total had been in decline, slipping from a high of 41 percent in 1975 to at or below 30 percent since the early 1980s. Civic and community groups received 13 percent of the total; after peaking at 19 percent in 1984, their share has held steady at around 14 percent since 1986. Giving to arts and cultural institutions has held steady at around 12 percent throughout the 1980s. The remaining 3 percent went to the "other" category, which includes disaster relief, food banks, U.S.-based organizations with international relief and policy programs, and similar causes not covered under the major categories. The jump in "other's" share in 1987 is attributable to one extraordinary property gift of $90 million.

Table 3

Profile of Participating Companies by Size of Contributions in 1990

Contributions Budget	Number of Companies		Contributions (millions of dollars) Total		Education		Education as % of Total
Less than $500,000	48	(14.7)	$12.9	(0.6)	$3.6	(0.5)	28.2
$500,000 to $999,999	44	(13.5)	32.5	(1.6)	10.7	(1.4)	32.8
$1,000,000 to 4,999,999	137	(42.0)	351.9	(17.1)	114.6	(14.8)	32.6
$5,000,000 and over	98	(29.8)	1,656.5	(80.7)	644.6	(83.3)	38.9
All Companies	327	(100.0)	$2,053.7	(100.0)	$773.4	(100.0)	37.7

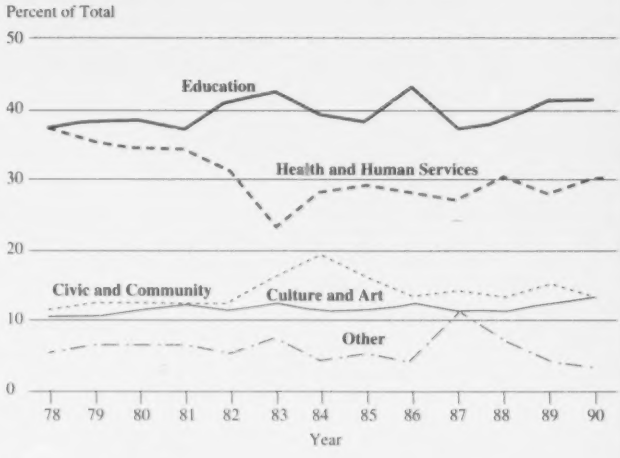
(Figures in parentheses are percent of total.)

NOTES: *Twelve of the 339 companies, reporting total contributions of $38 million, did not provide an education total.*

Totals in Tables 3-15 may not add due to rounding.

Figure 7

Percentage Distribution of Reported Consolidated Corporate Contributions to All Causes



Where the Education Dollars Go

Three hundred and twenty-six companies reported gifts to education totalling $773 million, but only $545 million (70 percent) of that amount was allocated among educational subcategories. *Table 5* (page 9) compares allocations in 1990 with those in 1989. Because the same set of companies are not reporting each year, the most meaningful comparison is of the percentage distributions across years. (For a 30 year view, refer back to *Figures 5* and *6*, but note that these are national estimates, not survey results.)

Higher Education

Overall Contributions to higher education climbed from 75 percent to 78 percent of the education total, with the increase attributable to the substantial rise in corporate matching gifts to higher education. However, because of the steep increase in the unallocated amount within education, it is probably a mistake to attach much weight to this apparent increase in matching gifts. The unallocated amount to education does not contain as large a proportion of matching gift dollars as does the allocated dollar amount because companies with matching gift programs tend to fill out their surveys more completely. If we look, then, at the sum of matching gifts to precollege and higher education as a percent of the Grand Total each year (which includes the unallocated amount), matching gifts climbed from 14.5 percent of the education total in 1989 to 16.5 percent in 1990. This 2 percentage point increase is understandable given the then robust increases in individual giving to education (which drives corporate matching gifts to education). Overall, it is likely that matching gifts are up about 2 percent, driven by individual giving, and that higher education's share climbed because most matching gifts to education are targeted at higher education.

As discussed earlier, the Council estimates the higher education share for all companies, not just those participating in this survey, to be about 72 percent.

Figure 8

Reported Consolidated Corporate Contributions to Four-Year Institutions

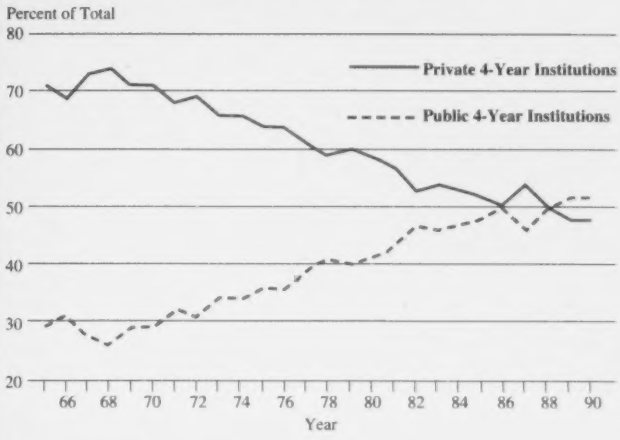
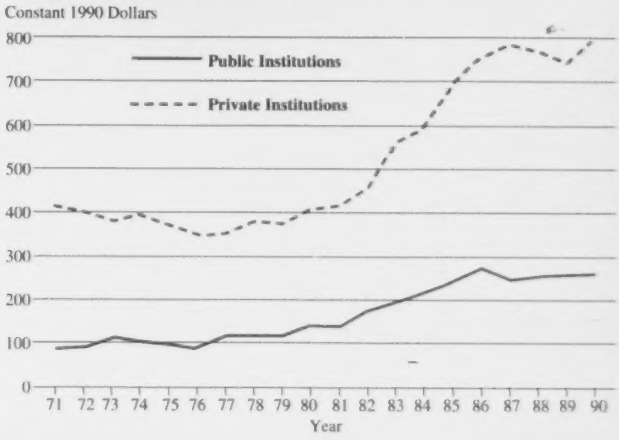


Figure 9

Reported Consolidated Corporate Contributions per Student to Research/ Doctoral Institutions



Public vs. Private Institutions While the corporate support survey does not gather information on the distribution of support across types of higher education institutions, the Council's annual *Voluntary Support of Education (VSE)* survey of colleges and universities does gather such information in detail. In the 1988-89 academic year, reported corporate support of public four-year institutions surpassed reported support of private four-year institutions for the first time *(see Figure 8).* However, enrollment at public institutions has grown much faster than at private institutions, and public four-year institutions still lag far behind private institutions in corporate dollars received per student *(see Figure 9 for a comparison of per-student support to public and private research/doctoral institutions).* In 1990, 83 percent of all corporate support to public higher education was directed to research/doctoral institutions, while private research/doctoral institutions secured 72 percent of the corporate dollars given to private higher education.

Allocations to Different Types of Institutions *Figure 10* compares corporate support per student across different types of institutions in the 1989-90 academic year as reported in the VSE survey. While the per-student support to public professional/specialized institutions is great, the relative number of students involved is small. Only two percent of all corporate dollars go to public professional/ specialized institutions.

Table 4

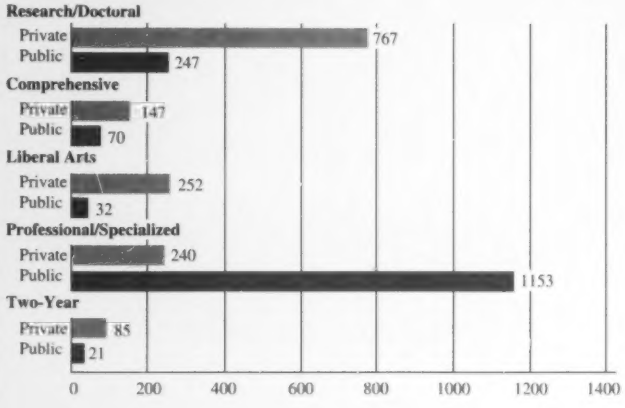
Distribution of Corporate Contributions, 1986 -1990
(millions of dollars)

Contributions Budget	1986 370 Companies		1987 325 Companies		1988 356 Companies		1989 333 Companies		1990 339 Companies	
Education	$ 718.0	42.9%	$ 610.1	36.8%	$ 615.1	38.2%	$ 705.3	41.3%	$ 773.4	41.0%
Health and Human Services	468.6	28.0	450.5	27.2	480.9	29.9	480.2	28.1	569.7	30.2
Civic and Community	220.5	13.2	236.1	14.2	212.7	13.2	255.7	15.0	248.2	13.1
Culture and Art	198.8	11.9	178.6	10.8	183.7	11.4	203.1	11.9	238.2	12.6
Other	68.1	4.1	182.9	11.0	116.1	7.2	64.0	3.7	58.4	3.1
Total Allocated	$1,674.0	100.0%	$1,658.2	100.0%	$1,608.4	100.0%	$1,708.3	100.0%	$1,887.9	100.0%
Unallocated	$ 0		$ 0		$ 37.3		$ 111.8		$ 203.7	
Percent of Grand Total	0.0%		0.0%		2.3%		6.1%		9.7%	
Grand Total	$1,674.0		$1,658.2		$1,645.7		$1,820.1		$2,091.6	

NOTE: *A single $90 million property gift to Other inflates Other's Percent of Grand Total in 1987.*

Figure 10

Reported Consolidated Corporate Contributions per Student by Type of Higher Education Institution



Support by Purpose *Figure 11* (page 10) shows the distribution of corporate gifts to higher education institutions by purpose as reported in the VSE survey. Most of the corporate support reported by institutions as earmarked for Property, Buildings & Equipment reflects gifts of company product, most of which are research-related.

The corporate support survey also collected data on the purposes of gifts to higher education, but used a set of purpose categories deemed more relevant to corporations. Among companies providing this breakdown of their gifts to higher education, matching gifts accounted for 30 percent of the total, general departmental grants accounted for 18 percent, unrestricted institutional operating grants for 17 percent, project or research grants for 14 percent, capital grants for 10 percent, student financial aid for 7 percent, and gifts to fund-raising consortia accounted for 4 percent.

Precollege Support

Corporate support to precollege education rose gradually from 1978 to 1987. During the last three years, the rate of growth appears to have increased more sharply, with precollege support now standing at 11 percent of corporate giving to education, a share that is almost 60 percent larger than in 1987.

Of 201 companies providing answers to a special section on precollege giving in 1989, 64 percent reported plans to increase support to precollege education in the future, with the rest planning to hold steady at current levels. Of the companies planning to increase support, 66 percent planned to increase their overall education budget, 11 percent planned to shift dollars from higher education-related giving, and 23 percent planned both to increase the overall education budget and to shift some dollars from higher education to precollege.

These same questions were asked again in 1990, with answers provided by 109 companies. Thirty-one percent planned to increase their precollege giving, while the rest planned to remain at current levels. Of those planning to increase their precollege giving, 9 percent planned to increase giving to education overall, 32 percent planned to decrease giving to higher education, and 59 percent planned to do both. Given the small number of companies responding to these questions, conclusions must be tentative at best. But the results reinforce an impression of continued growing concern for precollege education and few surplus resources to act on that concern.

In 1989, companies were also asked to allocate their precollege dollars across a variety of program areas. While many companies found this to be a difficult task, given their decentralized contributions operations and/or limitations in their contributions record keeping, companies accounting for about 40 percent of the precollege dollars were able to provide at least tentative breakdowns by program area. The largest share of dollars, about 25 percent of the total, was allocated to science, math, and technology education. Community collaboration, school restructuring and school-based management, and college-bound preparation each received around 13 percent of the total. Teacher preparation, reading/writing, and drop-out prevention each received about 7 percent. The remaining 15 percent was divided among job training, preschool and early learning, and "other" program areas.

The 1990 survey included several new precollege questions. Companies were asked to report gifts to preschool

Table 5

Support of Education by Purpose
(thousands of dollars)

	1989 333 Companies		1990 327 Companies	
	Amount	% of Total	Amount	% of Total
Colleges and Universities				
Unrestricted operating, capital, departmental, research, student-aid grants and grants via consortia	$318,373	57.9%	$306,270	56.2%
Matching gifts	92,831*	16.9	119,344	21.9
Total Colleges and Universities	$411,204	74.8%	$425,614	78.1%
Precollege Education				
Public and private school support	$ 53,083	9.6%	$ 50,609	9.3%
Matching gifts	9,406*	1.7	8,381	1.5
Total Precollege Education	$ 62,489	11.4%	$ 58,990	10.8%
Other Educational Programs				
Education-related organizations	$ 35,933	6.5%	$ 32,671	6.0%
Scholarships and fellowships	40,468	7.4	27,915	5.1
Total Other Educational Programs	$ 76,401	13.9%	$ 60,586	11.1%
Total Allocated	$550,094	100.0%	$545,190	100.0%
Unallocated	$155,214		$228,155	
Percentage of **Grand Total**	22.0%		29.5%	
Grand Total	$705,309		$773,345	

**Estimates based on Council matching gift surveys. Participants reported only a matching gift total to all education in 1989.*

programs and separately to public and private elementary and secondary education. Among 326 companies providing details, a total of $58 million was directed at precollege education, $15 million of which was not further allocated. Of the remaining $43 million, $2.7 million went to preschool programs, $30 million went to public elementary and secondary education, and $10.3 million to private elementary and secondary education, $7.4 million of which was in the form of matching gifts.

In addition to gifts of cash, products, and property, companies are also supporting the precollege sector in ways not easily expressed in dollars. Among companies responding to special questions in 1989, half said their executives were actively involved in advocacy for school reform and restructuring. Among companies responding to a question about employee volunteerism on company time, approximately a third said a significant number of employees were involved. And about a third of the companies said they made facilities and equipment or supplies available for precollege-related activities.

Other Education Programs

Included under Other Education Programs are scholarships and fellowships and gifts to education-related organizations. Gifts to this category dropped from 13.9 percent of the allocated total to education in 1989 to 11.1 percent in 1990, with most of the reported decline occurring for scholarships and fellowships. In 1989 there was a steep decline reported in gifts to education-related organizations, from 9.6 percent in 1988 to 6 percent in 1989. These apparent trends will be explored more fully in the 1991 corporate support survey.

Matching Gifts

In 1990, 16.5 percent, or $128 million, of reported support to education was in the form of matching gifts. This compares to 14.5 percent, or $102 million, in 1989. In recent years, about 75 percent of survey participants have reported matching gift programs, with most of the dollars being directed by employees to institutions of higher education. Corporate matching gift dollars directed by employees to the precollege sector go predominantly to private schools.

Figure 12 shows corporate matching gifts as a percentage of all corporate support reported by higher education institutions in the *Voluntary Support of Education* survey over the past 24 years. The percent reported by the higher education institutions is lower than that reported by the corporations for several reasons. First, there are the differences described earlier between the reporting practices of corporations and educational institutions. The latter are counting as corporate gifts amounts that the corporations are not counting as contributions, but as other types of business expense. Also, corporate contributions as reported in the *VSE* include gifts from foreign companies, which are not included in the corporate support survey. Finally, the Corporate Support Survey sample is over-represented by companies that have matching gift programs, and among these are the companies with the largest programs.

But the slope of the trend line in *Figure 12* is indicative of the impressive growth of corporate matching gift contributions during this period and dramatically illustrates the increasing pressure matching gift programs are placing on many corporate contributions programs.

Figure 11

Distribution of Reported Consolidated Corporate Contributions to Higher Education by Purpose

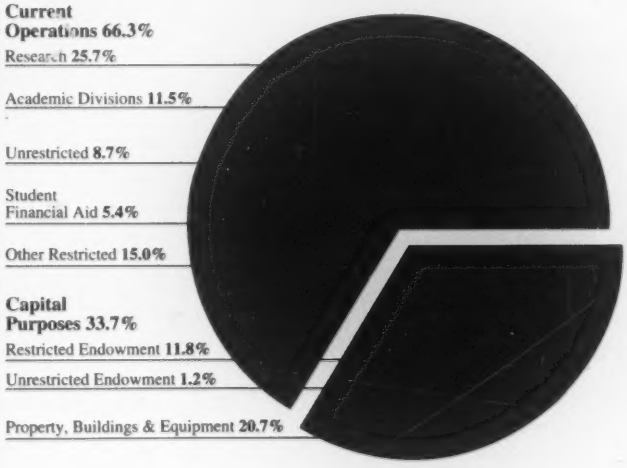
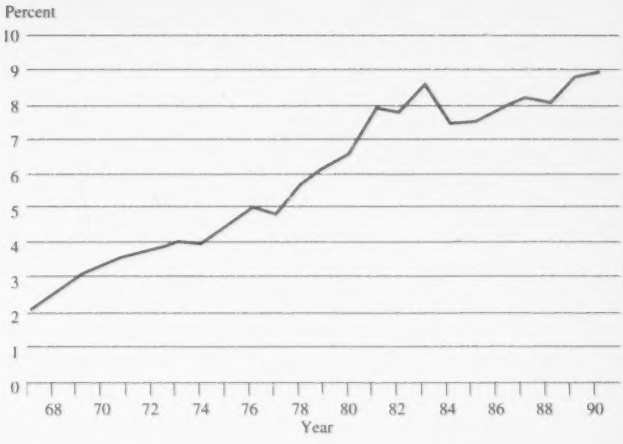


Figure 12

Matching Gifts as a Percentage of Consolidated Corporate Contributions to Higher Education



Industry Differences in Educational Allocations

Industry differences in allocating gifts to the various educational areas are shown in *Table 6.* Because the number of participating companies is small relative to the total population of companies in a given industry, and an industry is often over-represented by the largest companies, figures are not likely to be typical of the industry as a whole and should be treated cautiously. In addition, because of the large amount of

Table 6

Percentage Distribution of Allocated Educational Support by Purpose, by Industry, 1990

	Number of Companies	Total Dollars Allocated (000)	Higher Education		Precollege		Scholarships and Fellowships	Education-Related Organizations	All Other
			Exclusive of Matching Gifts	Matching Gifts	Exclusive of Matching Gifts	Matching Gifts			
Manufacturing									
Chemicals	13	$ 40,133	70.6%	9.5%	4.3%	0.3%	3.2%	10.7%	1.4%
Computers and Office Equipment	7	85,320	66.3	15.5	7.0	0.8	7.6	2.7	0.0
Electrical Machinery	3	2,913	43.3	10.8	26.1	0.0	9.6	10.2	0.0
Food, Beverage and Tobacco	3	4,779	66.8	11.1	0.1	3.3	16.7	1.9	0.0
Nonelectrical Machinery	4	3,261	59.8	24.7	4.0	1.8	3.1	6.6	0.0
Paper and Allied Products	7	7,806	42.8	16.7	27.6	2.2	5.6	5.0	0.0
Petroleum, Gas and Mining	13	81,519	43.6	27.4	11.7	1.4	3.0	10.9	1.9
Pharmaceuticals	6	31,710	69.6	10.3	2.8	1.3	5.0	3.8	7.1
Printing and Publishing	2	2,006	69.1	17.3	1.8	2.2	4.6	5.0	0.0
Transportation Equipment	6	24,276	63.6	13.6	12.4	2.7	1.1	6.6	0.0
Primary Metals	7	5,917	62.7	26.4	2.2	0.0	1.1	7.6	0.0
Other Manufacturing	11	8,183	51.6	18.3	8.5	4.4	11.2	6.0	0.0
All Manufacturing	82	$297,823	59.5%	17.6%	8.4%	1.3%	5.0%	6.8%	1.5%
Non-manufacturing									
Banks	20	$ 18,450	27.6%	14.7%	26.7%	4.3%	3.4%	9.5%	13.8%
Finance	2	747	26.9	48.9	2.0	1.6	10.3	10.4	0.0
Insurance	23	20,558	42.0	29.7	12.1	3.5	5.2	6.4	1.0
Retail-Wholesale Trade	2	2,254	63.4	0.0	27.3	0.0	0.0	9.3	0.0
Telecommunications	4	5,446	62.9	15.0	18.9	0.4	1.2	1.6	0.0
Transportation	9	7,286	48.2	7.6	10.4	1.3	18.9	13.6	0.0
Electric and Gas Utilities	12	3,470	68.2	8.8	8.6	0.0	9.9	4.6	0.0
Diversified Services	8	17,878	23.9	67.2	2.9	0.2	5.1	0.7	0.0
All Non-manufacturing	80	76,089	38.0%	30.1%	14.0%	2.2%	5.9%	6.2%	3.6%
Grand Total	162	$373,912	55.1%	20.1%	9.6%	1.5%	5.2%	6.7%	1.9%

Table 7

Total Contributions and Educational Support in Relation to Worldwide Pretax Income and Assets, 1986-1990

Worldwide	1986 351 Companies	1987 283 Companies	1988 334 Companies	1989 287 Companies	1990 298 Companies
Total Contributions	$ 1,647.8	$ 1,538.6	$ 1,602.1	$ 1,692.9	$ 1,931.4
Support of Education	706.0	576.6	597.9	651.7	725.5
Pretax Income	137,979.6	140,614.0	181,035.6	154,527.9	172,876.5
Total Assets	3,339,512.2	3,147,083.1	4,112,398.4	4,124,041.3	4,598,635.1
Total Contributions as a Percentage of:					
Pretax Income	1.194	1.094	0.885	1.096	1.117
Total Assets	0.049	0.049	0.039	0.041	0.042
Support of Education as a Percentage of:					
Pretax Income	0.512	0.410	0.330	0.422	0.420
Total Assets	0.021	0.018	0.015	0.016	0.016
Support of Education as a Percentage of:					
Total Contributions	42.8%	37.5%	37.3%	38.5%	37.6%

unallocated dollars reported this year, the distributions across educational categories may not be comparable to previous years. Overall, the results in 1990 show greater differences than in prior years between manufacturing and non-manufacturing companies in their distribution of gifts to the various educational categories.

Contributions Ratios

Table 7 (page 11) compares corporate pretax income (PTI) and assets with corporate contributions to determine relationships between financial measures and giving. Companies are included in this table only if they provided both financial and contributions data on the same consolidated basis (i.e., both contributions and financial data are reported for the same corporate entity or entities).

Over the past five years, the total contributions to earnings ratio has been fairly stable at around 1.1 percent, except for 1988, when a jump in PTI dropped the ratio to 0.89 percent. The education to earnings ratio had a similar drop in 1988, for the same reason. In addition, the education to earnings ratio jumped in 1986 as a consequence of a tax-related surge in corporate giving to higher education by manufacturing companies.

Year-to-Year Changes

Table 8 provides a matched-case comparison of those companies that reported in both 1989 and 1990, by industry. For the 210 "core" companies that responded in each year, both total contributions and education contributions increased by 7.5 percent. This increase is particularly noteworthy given the fact that the 210 companies reported a collective increase of only 3.3 percent in their pretax income. Support of education as a percent of PTI increased from .404 percent in 1989 to .421 percent in 1990. As is true of other tables in this report providing breakdowns by industry, survey results for any particular industry should not be considered valid for the industry as a whole. The companies that participate in the Corporate Contributions survey year after year, and thus are usually represented in this core comparison, are likely to be very large companies, many with well-funded foundations and

Table 8

Support of Education, Two Survey Years (210 Companies Participating in Both Surveys)

		1989				1990				Percent Change 1989-1990		
			Support of Education				Support of Education					
	Number of Companies	WWPTI *(millions)*	Amount (000)	As % of PTI	As % of Contributions	WWPTI *(millions)*	Amount (000)	As % of PTI	As % of Contributions	PTI	Support of Education	Total Contributions
Manufacturing												
Chemicals	19	$ 15,922	$ 63,905	0.401%	47.4%	$ 14,593	$71,919	0.493%	45.7%	-8.3%	12.5%	16.8%
Computers and Office Equipment	6	9,292	76,361	0.822	46.7	12,200	84,542	0.693	48.5	31.3	10.7	6.5
Electrical Machinery	6	9,213	22,913	0.249	34.0	7,666	23,578	0.308	36.2	-16.8	2.9	-3.3
Food, Beverage and Tobacco	9	6,500	28,111	0.432	29.4	6,901	31,708	0.459	32.4	6.2	12.8	2.3
Nonelectrical Machinery	4	1,173	3,449	0.294	36.4	902	3,720	0.412	39.3	-23.1	7.9	-0.1
Paper and Allied Products	8	3,661	9,220	0.252	36.6	2,349	7,768	0.331	26.5	-35.8	-15.7	16.5
Petroleum, Gas and Mining	16	23,011	86,676	0.377	47.5	29,143	91,770	0.315	46.5	26.6	5.9	8.3
Pharmaceuticals	9	10,612	31,399	0.296	24.7	13,761	44,053	0.320	27.4	29.7	40.3	26.5
Printing, Publishing and Media	4	829	8,562	1.032	45.8	927	6,879	0.742	44.3	11.8	-19.7	-17.0
Transportation Equipment	12	17,697	99,475	0.562	53.1	5,614	106,063	1.889	52.9	-68.3	6.6	7.1
Primary Metals	7	3,523	6,585	0.187	40.2	1,000	6,865	0.686	42.0	-71.6	4.3	-0.2
Other Manufacturing	15	2,203	10,143	0.460	27.8	3,198	11,061	0.346	29.8	45.2	9.1	1.7
All Manufacturing	115	$103,637	$446,798	0.431%	42.0%	$ 98,254	$489,929	0.499%	42.2%	-5.2%	9.7%	9.1%
Nonmanufacturing												
Banks	22	$ 1,711	$ 27,334	1.598%	30.7%	$ 8,661	$27,474	0.317%	31.2%	406.3%	0.5%	-1.2%
Finance	4	3,075	8,222	0.267	32.7	2,243	9,810	0.437	31.7	-27.1	19.3	21.0
Insurance	21	13,138	20,439	0.156	28.6	20,072	24,667	0.123	30.6	52.8	20.7	12.7
Retail-Wholesale Trade	5	4,257	14,087	0.331	19.6	2,667	14,016	0.526	17.5	-37.4	-0.5	11.0
Telecommunications	11	13,919	67,373	0.484	48.4	12,307	60,922	0.495	47.1	-11.6	-9.6	-7.0
Transportation	6	1,345	3,846	0.286	17.6	1,863	5,640	0.303	23.0	38.5	46.6	12.1
Electric and Gas Utilities	21	6,170	6,574	0.107	25.5	5,908	6,863	0.116	24.3	-4.3	4.4	9.5
Diversified Services	5	514	2,207	0.430	35.3	673	2,599	0.386	44.5	30.9	17.8	-6.7
All Non-manufacturing	95	$ 44,130	$150,082	0.340%	33.3%	$ 54,393	$151,990	0.279%	32.5%	23.3%	1.3%	3.6%
Grand Total	210	$147,767	$596,880	0.404%	39.4%	$152,646	$641,918	0.421%	39.4%	3.3%	7.5%	7.5%

Table 9

Contributions by Manufacturing Companies by Size of Worldwide Pretax Income and Assets, 1999

Pretax Income	Number of Companies	Percent of PTI: Total	Percent of PTI: Education	Education as a Percent of Total Contributions
Net Loss	6	NA	NA	55.4%
Less than $25 million	9	6.028%	1.569%	26.0
$25-49 million	8	1.639	0.739	45.1
$50-99 million	12	2.314	1.094	47.3
$100-249 million	36	2.028	0.868	42.8
$250-499 million	28	1.201	0.480	40.0
$500-999 million	16	1.227	0.377	30.7
$1 billion and over	34	0.896	0.374	41.7
All Manufacturing Companies	149	1.116%	0.461%	41.3%

Assets	Number of Companies	Percent of Assets: Total	Percent of Assets: Education	Education as a Percent of Total Contributions
Under $250 million	4	0.264%	0.071%	26.9
$250-499 million	8	0.080	0.025	30.7
$500-999 million	11	0.209	0.087	41.7
$1-2.49 billion	38	0.100	0.036	36.0
$2.5-4.9 billion	22	0.129	0.041	31.3
$5-9.9 billion	31	0.126	0.044	34.9
$10 billion and over	35	0.061	0.028	45.2
All Manufacturing Companies	149	0.075%	0.031%	41.3%

highly developed contributions programs of long standing. As such, the companies in this core comparison tend not to show significant decreases, even when the trend is down for all companies.

Variations by Company Size for Manufacturing Companies

Contributions patterns also vary according to company size. *Table 9* shows the manufacturing companies grouped by both income and asset size. Historically, two trends have been observed: First, as income increases, companies tend to contribute to all causes a smaller share of their income; and second, as asset size increases, companies tend to allocate a greater share of their contributions budgets to education. Both patterns continue, but not as clearly as in the past, particularly for the latter ratio.

Industry Variations

Table 10 compares total contributions and education support by industry in two ways: as a percentage of pretax income and as a percentage of assets. Education giving as a percentage of PTI, of assets, and of total contributions is listed to the right, along with industry rankings on these measures.

The 150 manufacturing companies gave 41.3 percent of their total contributions to education, while the 148

Table 10

Total Contributions and Education Support in Relation to Worldwide Pretax Income and Assets and Comparative Rankings by Industry, 1990

	Number of Companies	WWPTI (millions)	Assets (millions)	Total Contributions (000)	Education Support (000)	Education as a Percentage of: WWPTI		Assets		Total Contributions		Total Contributions as a % of WWPTI	
Manufacturing													
Chemicals	21	$ 14,810	$ 150,786	$ 158,086	$ 72,096	0.487	(5)	0.048	(4)	45.6	(4)	1.067%	(7)
Computers and Office Equipment	8	12,691	131,627	181,135	87,850	0.692	(2)	0.067	(2)	48.5	(2)	1.427	(3)
Electrical Machinery	8	8,492	209,216	72,760	26,520	0.312	(9)	0.013	(12)	36.4	(7)	0.857	(10)
Food, Beverage and Tobacco	14	14,788	152,410	165,766	52,390	0.354	(7)	0.034	(5)	31.6	(10)	1.121	(6)
Nonelectrical Machinery	6	1,990	39,890	16,570	5,949	0.299	(10)	0.015	(11)	35.9	(8)	0.833	(11)
Other Manufacturing	21	4,806	50,680	44,057	14,227	0.296	(11)	0.028	(7)	32.3	(9)	0.917	(9)
Paper and Allied Products	12	3,057	42,563	41,172	11,525	0.377	(6)	0.027	(8)	28.0	(11)	1.347	(5)
Petroleum, Gas and Mining	20	29,899	336,375	205,201	95,455	0.319	(8)	0.028	(6)	46.5	(3)	0.686	(12)
Pharmaceuticals	11	17,112	80,171	166,126	45,130	0.264	(12)	0.056	(3)	27.2	(12)	0.971	(8)
Primary Metals	11	1,359	30,505	"19,834	8,260	0.608	(3)	0.027	(9)	41.6	(6)	1.459	(2)
Printing, Publishing and Media	5	1,289	10,328	17,978	7,679	0.596	(4)	0.074	(1)	42.7	(5)	1.395	(4)
Transportation Equipment	13	5,472	486,039	203,660	107,104	1.957	(1)	0.022	(10)	52.6	(1)	3.722	(1)
All Manufacturing	150	$115,764	$1,720,590	$1,292,344	$534,184	0.461		0.031		41.3		1.116%	
Non-manufacturing													
Banks	35	$ 9,881	$1,175,686	$ 106,377	$ 31,843	0.322	(5)	0.003	(8)	29.9	(4)	1.077%	(6)
Diversified Services	6	1,200	337,597	35,806	10,999	0.917	(1)	0.003	(7)	30.7	(3)	2.984	(1)
Finance	28	6,012	673,481	90,801	28,177	0.469	(2)	0.004	(6)	31.0	(2)	1.510	(4)
Insurance	10	5,677	139,994	117,069	16,874	0.297	(6)	0.012	(4)	14.4	(8)	2.062	(2)
Retail-Wholesale Trade	14	17,138	260,051	167,695	75,660	0.441	(3)	0.029	(1)	45.1	(1)	0.979	(7)
Telecommunications	13	3,573	58,103	44,128	9,830	0.275	(7)	0.017	(3)	22.3	(7)	1.235	(5)
Transportation	33	12,415	210,412	57,094	12,945	0.104	(8)	0.006	(5)	22.7	(6)	0.460	(8)
Electric and Gas Utilities	9	1,217	22,720	20,100	4,958	0.407	(4)	0.022	(2)	24.7	(5)	1.651	(3)
All Non-manufacturing	148	$ 57,112	$2,878,045	$ 639,070	$191,285	0.335		0.007		29.9		1.119%	
Grand Total	298	$172,877	$4,598,635	$1,931,414	$725,470	0.420		0.016		37.6		1.117%	

(Industry rankings are in parentheses.)

non-manufacturing companies gave 29.9 percent — about the same as in the past few years. The manufacturing companies also devoted a larger proportion of their profits and assets to education than did the non-manufacturing companies. Because the asset measures for manufacturing and non-manufacturing companies are not comparable in many instances, comparisons of contributions-to-assets ratios should be treated cautiously.

Forms of Giving

Tables 11 and *12* provide breakdowns of contributions to all causes and to education by form of gift. Prior to 1984, noncash contributions amounted to about 10 percent of total contributions. Between 1984 and 1987 this share doubled to about 20 percent, then dipped back to 14 percent in 1988, where it remained in 1989. Noncash gifts declined again in 1990, to 11.5 percent of total contributions. For education causes, noncash gifts accounted for roughly 18 percent of the total in 1989, up 2 percent from 1988 but substantially below the 28 percent reported in 1986. In 1990, noncash gifts declined to 13.1 percent of the education total. Education received 42 percent of the total noncash gifts from corporations in 1990, about the same as in 1989 and consistent with their share of contributions in all forms.

Foundations Smooth the Way

Seventy-five percent of the manufacturing companies and 59 percent of the non-manufacturing companies responding to the survey have established company foundations *(see Table 13)*. Of the 227 companies with foundations that provided detailed information on the flow of funds from the company and its foundation, 45 made all their 1990 contributions through their foundations (up from 33 in 1989); others chose to make part of their contributions through their foundations and the rest directly from the corporation to the recipients.

A foundation can help stabilize the flow of charitable contributions in times of declining or uncertain profits by maintaining grants programs even while its parent company reduces contributions. The foundation can use earnings on its assets, draw down assets, or do both in order to maintain a desired giving level. In periods of high profits, the company can replenish the foundation assets. *Table 14* presents the contributions of survey respondents and their foundations for the past five years. The first line on the table shows the total gifts reported by the companies to the Internal Revenue Service for income-tax purposes. These include gifts from the corporations to their foundations, which are shown on the second line and then subtracted from line one to determine the total given directly by companies to charitable causes. Then, grants made by the foundations are added in to give the total consolidated contributions from both the corporate foundations and their parent companies to all causes.

Almost three-fifths of the contributions of survey participants in 1990 came directly from the companies, the same as in 1989; the median was $860,000, up from $710,000 in 1989. The median value of foundation contributions programs was $1.9 million, up from $1.6 million in 1989. As shown in *Table 14*, the difference between foundation receipts and foundation gifts for companies participating in the survey has

Table 11

Forms of Giving: Total Contributions

(millions of dollars)

	1989			1990		
	Amount		% of Total	Amount		% of Total
Cash	$1,456.6	(317)	84.0%	$1,830.7	(333)	88.5%
Securities	11.4	(10)	0.7	0.3	(4)	0.0
Company Products	176.1	(52)	10.2	186.8	(54)	9.0
Other Property	89.7	(51)	5.2	51.7	(55)	2.5
Total	$1,733.9	(318)	100.0%	$2,069.6	(333)	100.0%

(Numbers in parentheses show the number of companies reporting each form of gift.)

Table 12

Forms of Giving: Educational Support

(millions of dollars)

	1989			1990		
	Amount		% of Total	Amount		% of Total
Cash	$547.9	(312)	82.2%	$667.7	(321)	86.9%
Securities	1.4	(4)	0.2	0.1	(3)	0.0
Company Products	73.4	(22)	11.0	67.7	(21)	8.8
Other Property	43.9	(31)	6.5	33.0	(28)	4.3
Total	$666.7	(313)	100.0%	$768.5	(321)	100.0%

(Numbers in parentheses show the number of companies reporting each form of gift.)

Table 13

Percentage of Reporting Companies with Foundations by Industry, 1990 Ranked by Percentage with Foundations

	Number of Companies	Percentage with Foundations
Manufacturing		
Transportation Equipment	14	93%
Pharmaceuticals	13	92
Electrical Machinery	11	91
Nonelectrical Machinery	6	83
Food, Beverage and Tobacco	15	80
Paper and Allied Products	14	79
Other Manufacturing	22	77
Chemicals	15	73
Petroleum and Gas and Mining	22	64
Printing, Publishing and Media	5	60
Primary Metals	11	55
Computers and Office Equipment	10	40
All Manufacturing	158	75%
Non-manufacturing		
Telecommunications	14	79%
Insurance	35	71
Banks	43	63
Diversified Services	16	63
Transportation	15	60
Finance	7	57
Retail-Wholesale Trade	11	55
Electric and Gas Utilities	33	33
All Non-manufacturing	174	59%
All Companies	332	67%

been climbing for the past four years and closed in on a surprising $500 million in 1990. Company foundations are estimated to have held assets of about $5 billion in 1988, the latest year for which comprehensive data are available. Over the past several years, many companies have been digging into their foundation reserves to maintain overall company giving levels.

The Top 25 Contributors from Each Sector

Table 15 presents a giving profile of the top 25 contributors to education from the manufacturing companies and from the non-manufacturing companies responding to the survey. These 50 donors (15 percent of survey participants) together provided 66 percent of the education support reported by all 339 participants, the same as in 1989. Their average contribution to education in 1990 was $10.2 million — 8 percent greater than the average of the top 50 in 1989. This rise is attributable to the participating manufacturing companies, which increased their combined contribution to education by $30 million, or almost 10 percent. The top non-manufacturing companies decreased their collective giving to education by a total of $5 million, or 3 percent. These comparisons are inexact, since the actual companies in the top 25 lists vary somewhat from year to year.

The top 25 manufacturing companies provided 58 percent of total contributions and 66 percent of the total education grants reported by all 165 manufacturing respondents, while the top 25 non-manufacturing companies provided 51 percent of the total contributions and 66 percent of all education grants made by the 174 non-manufacturing participants.

Table 14

Structure of Corporate Contributions

(millions of dollars)

	1986	1987	1988	1989	1990
Company Gifts:	$1,688.6	$1,555.2	$1,375.2	$1,458.2	$1,588.7
	(353)	(315)	(345)	(311)	(318)
Less: Gifts to Company Foundations:	649.1	486.8	433.7	411.9	414.6
	(157)	(129)	(131)	(126)	(127)
Direct Company Gifts to Others:	1,039.5	1,068.4	941.5	1,046.3	1,174.1
	(334)	(293)	(325)	(288)	(292)
Plus: Company Foundation Gifts:	641.0	609.9	691.6	710.3	909.8
	(240)	(196)	(201)	(187)	(216)
Total Corporate Contributions:	$1,680.5	$1,678.3	$1,633.1	$1,756.6	$2,083.9
	(372)	(328)	(353)	(320)	(337)
Difference Between Foundation Receipts and Foundation Gifts:	8.1	-123.1	-257.9	-298.4	-495.2
Cumulative Change from 1974:	-344.7	-467.8	-725.7	-1,024.0	-1,519.2
Number of Companies with Foundations:	251	213	217	201	227

(Numbers in parentheses show the number of companies reporting.)

Table 15

Top 25 Manufacturing and Non-Manufacturing Companies Ranked by Educational Support, 1990

	Educational Support (000)	Total Contributions (000)	Education as % of Total	Worldwide PTI *(millions)*	Contributions as a Percentage of WWPTI: Education	Total
Manufacturing						
1	$ 41,100	$101,400	40.5%	$10,203	0.403	0.994
2	39,100	65,300	59.9	(1,754)	NA	NA
3	21,787	37,914	57.5	8,065	0.270	0.470
4	20,428	28,790	71.0	1,056	1.934	2.726
5	19,175	36,914	51.9	1,495	1.283	2.469
6	16,071	29,200	55.0	4,154	0.387	0.703
7	15,585	30,668	50.8	124	12.570	24.734
8	15,438	46,637	33.1	6,147	0.251	0.759
9	14,000	45,400	30.8	6,311	0.222	0.719
10	13,534	32,121	42.1	1,602	0.845	2.005
11	13,203	21,927	60.2	2,699	0.489	0.812
12	12,448	21,073	59.1	1,544	0.806	1.365
13	12,448	26,418	47.1	3,410	0.365	0.775
14	12,111	22,354	54.2	2,563	0.473	0.872
15	10,885	22,498	48.4	1,257	0.866	1.790
16	9,431	31,100	30.3	2,135	0.442	1.457
17	9,379	18,911	49.6	4,444	0.211	0.426
18	9,085	16,952	53.6	134	6.780	12.651
19	9,070	21,419	42.3	4,213	0.215	0.508
20	9,010	20,070	44.9	1,972	0.457	1.018
21	8,836	17,508	50.5	809	1.092	2.164
22	8,364	26,335	31.8	2,011	0.416	1.310
23	7,662	37,200	20.6	1,623	0.472	2.292
24	7,100	17,500	40.6	NA	NA	NA
25	6,447	24,545	26.3	1,599	0.403	1.535
	$361,696	$800,152	45.2%	$67,815	0.523 *	1.150 *
Non-manufacturing						
1	$ 32,582	$ 51,813	62.9%	$ 4,229	0.770	1.225
2	11,300	21,188	53.3	826	1.368	2.565
3	10,233	20,802	49.2	2,230	0.459	0.933
4	7,870	7,870	100.0	NA	NA	NA
5	7,864	17,145	45.9	1,600	0.492	1.072
6	7,089	7,089	100.0	NA	NA	NA
7	6,996	20,735	33.7	1,811	0.386	1.145
8	6,732	21,880	30.8	1,019	0.661	2.147
9	5,704	23,381	24.4	673	0.848	3.474
10	5,634	15,714	35.9	1,541	0.366	1.020
11	5,077	18,102	28.0	(108)	NA	NA
12	4,497	20,658	21.8	832	0.541	2.483
13	4,458	12,176	36.6	624	0.714	1.951
14	3,888	15,175	25.6	1,982	0.196	0.766
15	3,300	15,700	21.0	1,000	0.330	1.570
16	2,900	8,661	33.5	352	0.824	2.461
17	2,888	10,502	27.5	112	2.579	9.377
18	2,770	8,146	34.0	165	1.680	4.940
19	2,553	8,261	30.9	1,054	0.242	0.784
20	2,300	4,612	49.9	474	0.485	0.973
21	2,129	10,442	20.4	(131)	NA	NA
22	1,876	3,592	52.2	1,317	0.142	0.273
23	1,850	5,824	31.8	440	0.421	1.324
24	1,735	5,076	34.2	815	0.213	0.623
25	1,725	11,050	15.6	952	0.181	1.161
	$145,952	$365,596	39.9%	$23,808	0.550 *	1.473 *

**Ratios are based only on companies reporting PTI.*

Notes

Council Publications

A Speaker's Kit: Presentation Packet on Education and Corporate Philanthropy. Thirty-six annotated, presentation-quality charts depict long-term trends in the evolution of corporate and other voluntary education support. Illustrates the relationship of corporate education support to total philanthropy and to the national economy, and the distribution of voluntary support for various educational purposes.
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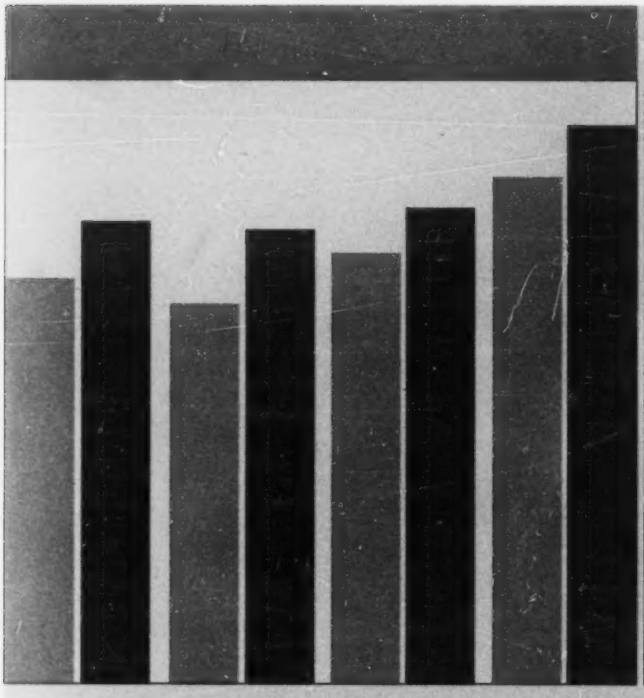

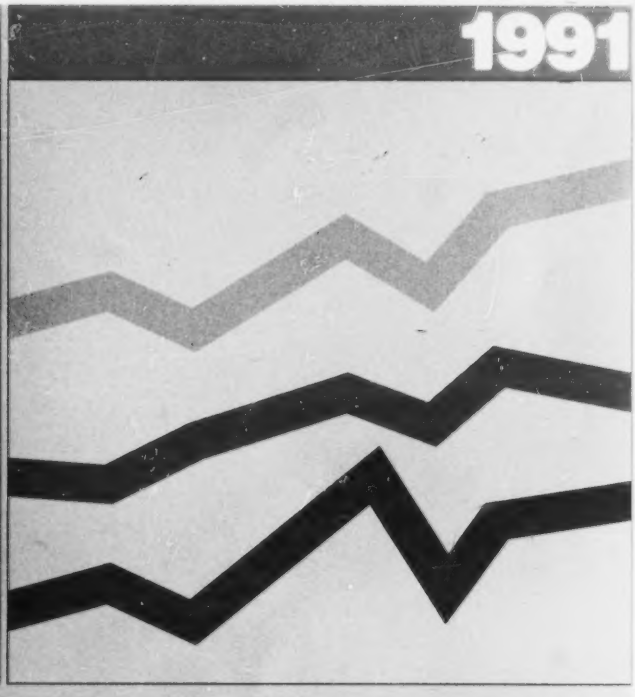

$545,000	48	(14.7)	$12.9	(0.6)	$3.6
$923,229	45	(13.5)	22.5	(1.6)	210.7
$4,999,999	137	(42.0)	221.9	(17.2)	231.6
$5,234,000	97	(29.8)	1,653.3	(80.6)	641.4
$1,500,000	35	(16.7)	12.9	(0.6)	223.6
$945,000	78	(12.5)	32.5	(1.6)	10.7
$4,349,879	137	(11.0)	351.9	(17.2)	114.6
$5,000,000	97	(34.8)	1,653.3	(80.6)	671.4
$7,452,000	326	(11.0)	2,050.5	(100.0)	745.2
$500,000	90	(14.7)	12.9	(0.6)	123.6

About the Council for Aid to Education

The Council for Aid to Education, Inc., is a tax-exempt, not-for-profit corporation dedicated to promoting an effective partnership between corporate and foundation funders and the education community in the task of improving America's educational system.

Founded in 1952 by the chairmen of Standard Oil Company of New Jersey (Exxon), General Motors, U.S. Steel (USX Corporation), the Container Corporation of America, and the Armstrong Cork Company, the Council was originally designed to encourage private-sector support of higher education. Today the Council has expanded its mission to become a resource for companies and private foundations interested in making effective contributions to the quality of American precollege and higher education. This broadened mission also includes the provision of a range of information services to educational institutions interested in cultivating private support. Through its publications, seminars, research, and consultations, the Council works to ensure that private investments in education produce results.

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Corporate Support of Education

1991 Highlights

National Estimates

Consolidated charitable contributions by U.S. corporations and their foundations to organizations in the U.S. reached an estimated $6 billion in 1991, a 2 percent increase over 1990's revised estimate of 5.9 billion and a continuation of the slow growth that began in 1988. **Page 2**

Corporate foundations continue to play a major role in sustaining consolidated corporate giving. The net outflow from these foundations in 1991 is estimated to have exceeded $400 million, and may have been considerably more. Corporate foundations had assets of almost $6 billion in 1990. **Page 2**

Corporate support of educational causes currently represents 40 percent of total contributions, or $2.4 billion, a 4 percent increase over 1990. **Page 4**

Higher education receives the bulk of the education support, 70 percent or $1.703 billion in 1991, about the same as in 1990. Precollege education continues to increase share and reached an estimated 13 percent in 1991, or over $300 million. Other education programs received over $400 million. **Page 4**

The ratio of contributions to pretax net income reached its highest point since 1987, 1.79 percent. Corporate profits fell 6 percent in 1991. **Page 6**

Preliminary data for 1992 and 1993 suggest the possibility of current dollar decreases in consolidated contributions over the next two years. **Page 6**

Survey Results

Education received the largest share — 39.6 percent, or $783 million — of the $1.976 billion reported given to specific causes in the United States in 1991 by 410 participating companies, the largest number of participants since 1985. An additional $273 million in contributions were reported but not allocated to specific causes. **Page 7**

Colleges and universities secured 71 percent of the education dollars, down from a revised 74 percent in 1990. The share of reported support directed to precollege education climbed to a new high, more than 14 percent, among participating companies. **Page 7**

Gifts of company products and property accounted for about 16 percent of contributions to all causes, up from 11.5 percent in 1990. This increase, however, was not reflected in gifts of product and property to education. **Page 14**

National Trends in Corporate Contributions

Estimated Consolidated Corporate Contributions

Contributions by corporations and their foundations to charitable causes in the United States climbed 2 percent in 1991 to an estimated $6 billion, marking the fourth consecutive year of slow growth, with annual increases averaging about 2 percent. The contrast with the prior twelve years (1976 to 1987) is marked, when corporate contributions grew at the unprecedented average annual rate of 14.6 percent. Adjusted for inflation using the Consumer Price Index (CPI), increases averaged 7.7 percent annually between 1976 and 1987, and have fallen an average of 2.3 percent annually since.

These consolidated figures (*see Table 1 and Figure 1*) reflect a new Council approach (employed since 1990) to estimating corporate giving to all causes, an approach designed to portray more clearly the annual flow of gifts from the corporate community — from both corporations and their foundations — to charitable organizations. (*Table 1* and *Figure 1* also include revisions from 1988 forward for certain figures published last year.) Prior to 1990, the Council estimated only the amounts that are ultimately reported by the Internal Revenue Service (IRS), two-and-a-half years after the fact. IRS figures *include* contributions by companies to their own foundations and *exclude* company foundation gifts to other charitable causes. In many years these two flows are quite different and do not cancel each other out.

Among other functions performed by corporate foundations, they can protect contributions programs from the ups and downs of corporate profits. When times are prosperous, companies can add reserves to their foundations. When profits are off, foundations can draw upon asset earnings and reserves to maintain a desired overall corporate giving level without having to cut into profits (*see Figure 2*).

Given this role played by foundations, the approach recently introduced by the Council attempts to estimate giving both through direct corporate grants and through corporate

Table 1

National Trends in Consolidated Corporate Contributions to All Causes and Pretax Net Income

Year	Estimated Consolidated Corporate Contributions To All Causes (millions)	Percent Change From Prior Year	Corporate Contributions To All Causes As Reported By the IRS* (millions)	Percent Change From Prior Year	Difference Between Consolidated & IRS Figures (millions)	Estimated Net Flow into or out of Foundations (millions)	Remaining Difference Between IRS & Consolidated Figures (millions)	Corporate Pretax Income (billions)	Percent Change From Prior Year	Consolidated Contributions As a % of PTI	Consumer Price Index	Estimated Consolidated Corporate Contributions To All Causes (Constant 1991 $) (millions)	Percent Change From Prior Year
1962	541	6	595	16	-54	-16	-70	56	11	0.96	22.2	2,441	5
1963	577	7	657	10	-80	-8	-88	61	9	0.94	22.5	2,570	5
1964	629	9	729	11	-100	2	-98	68	11	0.92	22.8	2,762	7
1965	703	12	785	8	-82	9	-73	79	16	0.89	23.1	3,038	10
1966	779	11	805	3	-26	7	-19	85	8	0.92	23.8	3,273	8
1967	813	4	830	3	-17	6	-11	82	-4	0.99	24.5	3,315	1
1968	826	2	1,005	21	-179	38	-141	91	11	0.91	25.6	3,233	-2
1969	841	2	1,055	5	-214	43	-171	89	-2	0.95	26.9	3,122	-3
1970	822	-2	797	-24	25	-14	11	78	-12	1.05	28.5	2,887	-8
1971	836	2	865	9	-29	-1	-30	90	15	0.93	29.7	2,811	-3
1972	951	14	1,009	17	-58	28	-30	105	16	0.91	30.7	3,100	10
1973	999	5	1,174	16	-175	61	-114	131	25	0.76	32.6	3,066	-1
1974	1,039	4	1,200	2	-161	36	-125	143	9	0.73	36.2	2,870	-6
1975	1,080	4	1,202	0	-122	-25	-147	140	-2	0.77	39.5	2,735	-5
1976	1,233	14	1,487	24	-254	64	-190	174	24	0.71	41.8	2,951	8
1977	1,410	14	1,791	20	-381	115	-266	203	17	0.69	44.5	3,169	7
1978	1,587	13	2,084	16	-497	277	-220	238	17	0.67	47.9	3,315	5
1979	1,900	20	2,288	10	-388	96	-292	261	10	0.73	53.3	3,564	8
1980	2,172	14	2,359	3	-187	28	-159	241	-8	0.90	60.5	3,590	1
1981	2,668	23	2,514	7	154	-101	53	229	-5	1.17	66.7	3,998	11
1982	3,188	19	2,906	16	282	-120	162	176	-23	1.81	70.9	4,500	13
1983	3,674	15	3,627	25	47	-43	4	211	20	1.74	73.1	5,025	12
1984	4,325	18	4,057	12	268	125	393	241	14	1.80	76.3	5,669	13
1985	4,819	11	4,472	10	348	41	389	225	-6	2.14	79.0	6,100	8
1986	5,119	6	5,180	16	-61	247	186	218	-3	2.35	80.5	6,361	4
1987	5,490	7	4,980	-4	510	44	554	288	32	1.91	83.4	6,582	3
1988**	5,625	2	4,893	-2	732	-250	482	348	21	1.62	86.9	6,476	-2
1989**	5,764	2	4,893	0	871	-400	471	343	-1	1.68	91.0	6,331	-2
1990**	5,868	2	4,950	1	918	-500	418	355	4	1.65	96.0	6,115	-3
1991	6,000	2	5,200	5	800	-400	400	335	-6	1.79	100.0	6,000	-2

** IRS figures for 1990 and 1991 are Council estimates.*
*** Some figures for year revised from 1990 report.*

Figure 1

Estimated Consolidated Corporate Contributions to All Causes

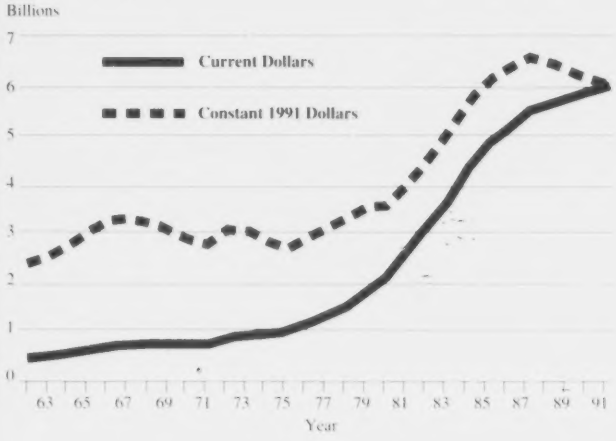
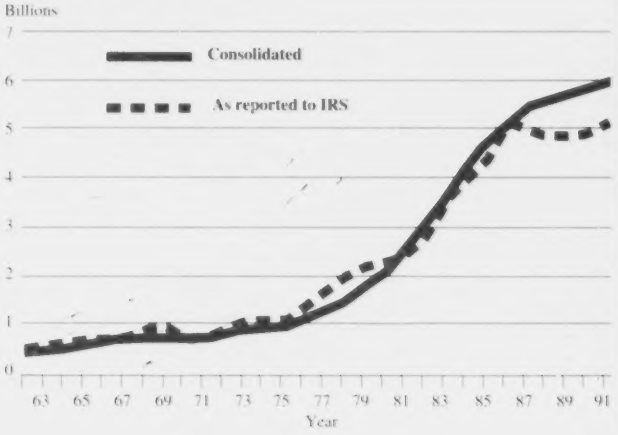


Figure 2

Estimated Consolidated Corporate Contributions and Total Charitable Deductions as Reported by the IRS



foundation grants, while excluding contributions by corporations to their own foundations. The Council believes these consolidated estimates more accurately reflect the actual annual flow of dollars from the corporate community to the non-profit sector.

The consolidated figures also attempt to correct for other characteristics of the IRS data that may create a misleading picture of the year-to-year flow of corporate contributions. Among these characteristics are "carry-overs" of deductions in excess of pre-tax income-related percentage limits, the effects of the "prepayment" option, and differences in fiscal years across companies. As seen in *Table 1* (column headed "Remaining Difference Between IRS & Consolidated Figures"), after taking into account the net effect of foundation gifts, significant differences between the IRS figures and the consolidated figures remain — over $500 million in one recent year. These differences are largely attributable to the IRS characteristics described above, but at this time we are unable to say how much each characteristic contributes to the difference each year. Some error in the consolidated estimates also undoubtedly contributes to the differences.

As in the past, the Council continues to estimate the IRS charitable deduction figure. The latest available figure from the IRS, for 1989, shows deductions of $4.89 billion, unchanged from 1988 and about $200 million less than our estimate of it last year. As the Council discussed in last year's report, 1988's decline from 1987, and 1987's decline from the 1986 all-time high figure of $5.18 billion, reflect significant company prepayments of contributions in 1986 to take advantage of the effects of higher tax rates that were lost beginning in 1987. The more recent declines also certainly reflect poor corporate profits. The Council estimates that when the IRS figures for 1990 and 1991 are released in 1993 and 1994 respectively, they will show charitable deductions of about $4.95 billion and $5.20 billion respectively.

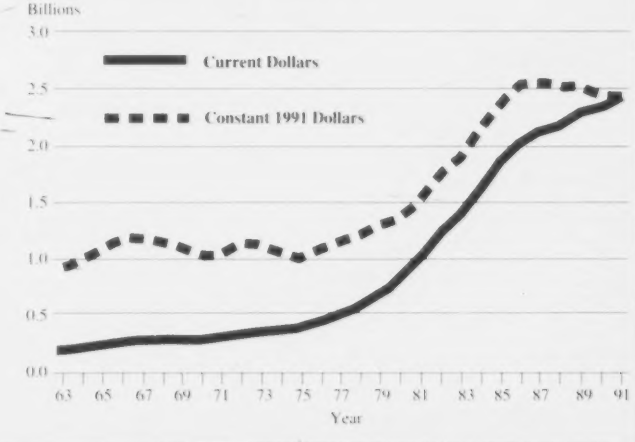
Education's Estimated Share

The new consolidated contributions totals have the additional advantage of being compatible with the Council's estimates of corporate giving to education, which have always reflected a combination of company and company foundation gifts. *Table 2* and *Figure 3* present estimates of corporate contributions to education for the past thirty years.

The trend in giving to education corresponds closely to the trend in giving to all causes, with strong growth between 1976 and 1985, moderate growth in 1986 and 1987, and slower growth since. Education's share of total contributions is estimated to have climbed gradually from 36 percent in 1961 to 40 percent more recently. Corporate gifts to all educational causes are estimated to have reached slightly more than $2.4 billion in 1991. The Council does not estimate total corporate contributions to health and human services, culture and the arts, and other charitable causes.

Figure 3

Estimated Consolidated Corporate Contributions to Education



Distribution of Shares within Education

Higher Education Estimates of corporate contributions to higher education, precollege (elementary/secondary) education, and other education programs — which includes scholarships and fellowships and education-related organizations — are shown in *Table 2* and *Figures 4* and *5*. These estimates are derived from the distribution of educational contributions reported by companies responding to the Survey of Corporate Contributions.

As has always been the case, higher education received the lion's share of corporate contributions, an estimated $1.7 billion in 1991, unchanged from the year before. Readers familiar with Council estimates of corporate support of higher education as reported in our annual *Voluntary Support of Education* report may notice that the two sets of estimates do not correspond. Several factors prevent these figures from being exactly comparable and their differences need to be born in mind. First, the estimates derived from the survey of corporations and included in the present report are meant to reflect only those amounts of higher education support that were treated as "contributions" by the corporations themselves. Corporate support dollars treated as "business expenses" by the corporations are not included in *Table 2*, even if they were treated as gifts by the recipient institutions. Second, the estimates of corporate support of higher education reported in *Voluntary Support of Education* reflect gifts from corporate sources world-wide, while the estimates in this report include U.S.-based corporations only. Third, the estimates presented in the VSE report are calculated on an academic-year basis, while the estimates presented here are on a calendar-year basis. Finally, companies and higher education institutions value gifts of products and property differently.

Precollege Education The Council found continued evidence of increasing support for elementary and secondary education, which has climbed from an estimated 3 percent of the education total in 1961 to 13 percent in 1991, or more than $300 million. It is probable, however, that some portion of this increase in share (perhaps several percentage points) simply reflects more careful accounting and reporting of gifts to the precollege sector, gifts that in the past might have been lumped in the category of "other education programs."

Table 2

National Trends in Corporate Contributions to Education and Pretax Net Income

	Estimated Consolidated Corporate Contributions to Education *(millions)*	Percent Change From Prior Year	Consolidated Contributions to Education As a Percent of Total Consolidated	Consolidated Contributions To Education As a % of PTI	Estimated Consolidated Corporate Contributions to Education (Constant 1991 $) *(millions)*	Percent Change From Prior Year	Estimated Percent Distribution			Estimated Dollar Distribution *(Millions)*		
							Higher Ed.	Pre-college	Other Ed. Programs	Higher Ed.	Pre-college	Other Ed. Programs
1962	195	6	36	0.35	879	5	71	3	26	139	6	50
1963	208	7	36	0.34	925	5	71	3	26	148	6	53
1964	226	9	36	0.33	994	7	71	3	26	161	7	58
1965	253	12	36	0.32	1,094	10	71	3	26	180	8	65
1966	280	11	36	0.33	1,178	8	71	3	26	200	9	72
1967	293	4	36	0.36	1,193	1	71	3	26	209	9	75
1968	297	2	36	0.33	1,164	-2	71	3	26	212	9	76
1969	303	2	36	0.34	1,124	-3	71	3	26	216	9	78
1970	296	-2	36	0.38	1,039	-8	71	3	26	211	9	76
1971	309	4	37	0.34	1,040	0	68	4	28	212	12	86
1972	352	14	37	0.34	1,147	10	66	5	30	231	16	105
1973	370	5	37	0.28	1,134	-1	69	4	26	256	16	97
1974	384	4	37	0.27	1,062	-6	70	4	26	269	16	100
1975	400	4	37	0.28	1,012	-5	70	4	26	280	15	105
1976	456	14	37	0.26	1,092	8	70	4	26	319	16	120
1977	522	14	37	0.26	1,172	7	70	3	27	365	17	139
1978	587	13	37	0.25	1,226	5	69	3	28	405	18	164
1979	703	20	37	0.27	1,319	8	69	3	28	485	24	194
1980	825	17	38	0.34	1,364	3	69	4	27	569	31	225
1981	1,014	23	38	0.44	1,519	11	69	4	27	700	39	275
1982	1,243	23	39	0.71	1,755	16	69	4	27	860	50	333
1983	1,396	12	38	0.66	1,909	9	70	5	25	976	64	356
1984	1,643	18	38	0.68	2,154	13	71	5	24	1,160	85	398
1985	1,880	14	39	0.84	2,379	10	72	6	22	1,353	113	414
1986	2,048	9	40	0.94	2,544	7	72	6	22	1,474	125	448
1987	2,141	5	39	0.74	2,567	1	72	7	21	1,541	150	450
1988	2,194	2	39	0.63	2,526	-2	72	9	19	1,580	197	417
1989*	2,306	5	40	0.67	2,532	0	72	10	18	1,660	231	415
1990*	2,347	2	40	0.66	2,446	-3	72	11	17	1,690	258	399
1991	2,432	4	40	0.73	2,432	-1	70	13	17	1,703	316	413

** Some figures for year revised from 1990 report.*

Figure 4

Estimated Percentage Distribution of Consolidated Corporate Contributions to Education

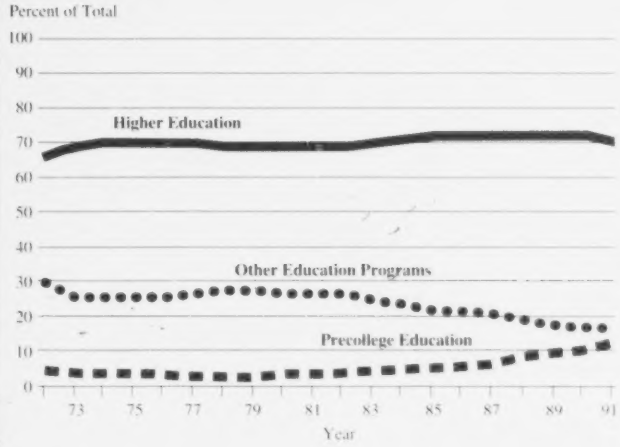
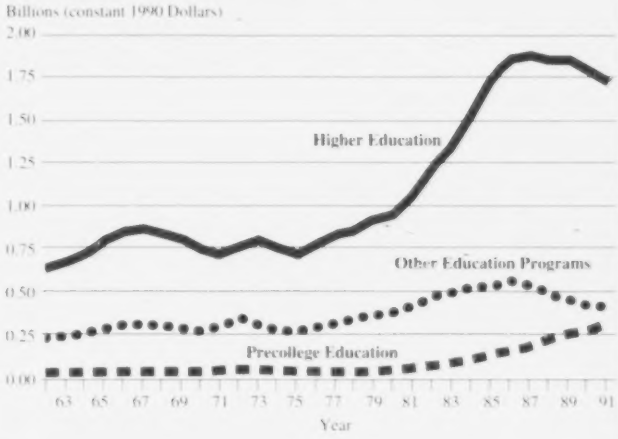


Figure 5

Estimated Distribution of Consolidated Corporate Contributions to Education in Constant 1990 Dollars



On the other hand, the precollege share as reported here does not include contributions to higher education institutions and other education programs for activities that are ultimately targeted at precollege education — teacher training, curricular reform, and school restructuring programs, among others. This indirect support amounted to perhaps another $200 million — assuming that roughly 20 percent of the support for other education programs, and 5 percent of the support for higher education, are actually directed toward improving elementary and secondary education. These assumptions are based on responses to special questions in the 1989 Survey of Corporate Contributions.

Precollege's share also does not include many other activities that companies undertake in support of elementary and secondary school reform efforts — executive time and effort spent on policy development and implementation, employee time given to tutoring or mentoring during business hours, and school use of corporate space, facilities, and other resources. And corporate support of various youth-related, community, and health and human services programs often have an impact on issues addressed by the school reform movement; these dollars, too, are missing from the above share.

If the question is then asked as to the total dollar value of corporate contributions and other activities in support of the development of children in grades K through 12, the answer must be that we don't know — but certainly the amount is greater than twice the estimated $316 million going directly to precollege institutions.

Other Education Programs The share of educational contributions earmarked for other education programs, which include scholarships and fellowships and education-related organizations, remained at the low it had reached gradually over the past 20 years (from 26 percent in 1961 to 17 percent in 1990). During the past four years, gifts to this area have declined an average of 2 percent annually.

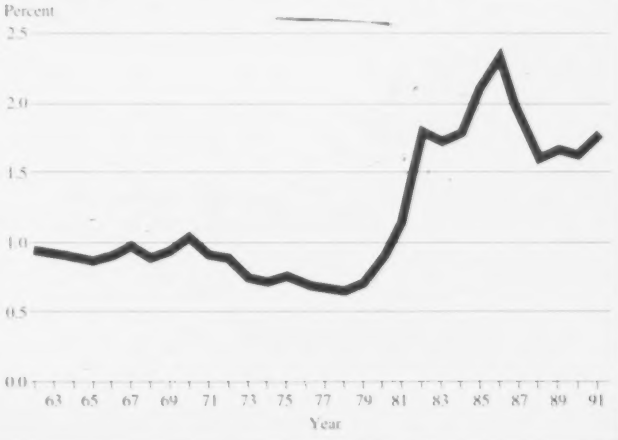
As mentioned above, some of this decline is probably due to a change in reporting practices, with companies being more careful to attribute precollege-related dollars to the precollege category. But through its contacts with many companies each year, the Council is also aware that there has been some shift of focus away from the general support of education (via education-related organizations) and toward projects more closely tied to specific educational institutions.

Contributions as a Percentage of Pretax Income

Measured as a percentage of corporate pretax income (PTI), estimated total contributions, at 1.79 percent, and education contributions, at 0.73 percent, remain at the high end of recent levels, excepting 1985 and 1986, when poor profits coincided with strong tax-related incentives for companies to "prepay" or otherwise fund future contributions (*see Tables 1 and 2 and Figure 6*). Since 1978, corporate PTI has grown an average of

Figure 6

Estimated Consolidated Corporate Contributions as a Percentage of Pretax Income



just 4.6 percent annually (down an average 1.1 percent annually in constant 1991 dollars). Overall, the contributions-to-PTI ratios of the 1980s are about double the pre-1980 levels *(but see Research Note below)*.

Outlook for 1992-93

Based on preliminary information, the Council estimates that consolidated corporate contributions in total and to education may show declines in both current and constant dollars in 1992. For 355 companies in the 1991 Survey of Corporate Contributions that provided preliminary estimates for 1992, total contributions were expected to decrease by more than one percent and education contributions by less than one percent. These 355 companies accounted for 80 percent of the contributions reported by all 410 companies in 1991. Other indicators of current corporate giving activity available to the Council reinforce this forecast.

No systematic information pertaining to the 1993 outlook is at hand. However, until the economy shows renewed vitality, there is little reason to expect that contributions will show any real gain. In fact, it is becoming increasingly difficult for corporations to remain at the current giving plateau. And when the profit picture improves, many corporations may well feel it prudent to make significant contributions to their own foundations to replenish funds drawn down over the last five years.

Research Note

Like us, you may be surprised enough at finding corporate contributions approaching 2 percent of pretax income to question whether the more recent figures are really comparable to the pre-1980 figures. We explored this with the Department of Commerce two years ago and can offer the following additional information. The pretax income figure (PTI) they report (or estimate for the two most recent years) is essentially the net of pretax income reported to the IRS by all profitable companies less the losses reported by all companies operating at a deficit. And during the mid-1980s there was dramatic growth in total losses reported — from $58 billion in 1980 to $142 billion in 1988.

While companies operating at a loss may or may not cut back their charitable contributions, in neither case will they be declaring contributions as a deduction for the year in question. So their charitable giving doesn't add to the contributions figure released by the IRS. On the other hand, the profitable companies are generally reporting their contributions as charitable deductions. If we then look at contributions reported to the IRS as a percentage of profitable companies' pretax income, we find ratios during the 1980s rising to a level around 1.20 percent of pretax income. This is still a significant increase over the levels of the 1970s, and, for purposes of comparison, probably a better indicator of where the ratio currently stands.

1991 Survey Results

The annual Survey of Corporate Contributions, jointly sponsored by the Council for Aid to Education and The Conference Board, collects information on charitable contributions by many of the nation's largest corporations. The analysis and discussion that follow primarily reflect information provided by the companies that responded to the survey of contributions made during 1991. In addition, corporate-related results from the Council's Voluntary Support of Education (VSE) survey, co-sponsored with the Council for the Advancement and Support of Education and the National Association of Independent Schools, are also presented to fill out the picture of corporate support of education. Results from the VSE survey are clearly identified.

For the 1991 Survey of Corporate Contributions, 410 companies returned questionnaires, the most since 1985. Since all participating companies do not provide complete information, the number of companies represented in the tables that follow will vary. *Table 3* presents a profile of participating companies by size of total and education contributions budgets. Sixty-seven percent of the companies (vs 72 percent last year) reported contributions of over $1 million. The increased participation in 1991 occurred largely among companies with contributions budgets below $500,000 or between $1 million and $5 million. Companies budgeting over $5 million for charitable giving (24 percent of all reporting companies) accounted for over 79 percent of the total contributions dollars, and over 81 percent of the education support dollars, reported by all companies in the sample. As has typically been the case, the larger the total contributions budget, the greater the share directed to education causes. Companies with programs of less than $500,000 earmarked 32 percent of their contributions for education, while those with programs of more than $5 million earmarked 41 percent.

Table 3

Profile of Participating Companies by Size of Contributions in 1991

Contributions Budget	Number of Companies		Contributions (millions of dollars) Allocated and Unallocated Total		Allocated to Education		Education as % of Allocated Total
Less than $500,000	87	(21.2)	$22.9	(1.0)	$6.6	(0.8)	31.6
$500,000 to $999,999	49	(12.0)	37.1	(1.7)	11.4	(1.5)	33.7
$1,000,000 to $4,999,999	174	(42.4)	404.4	(18.0)	127.3	(16.3)	34.9
$5,000,000 and over	100	(24.4)	1,784.4	(79.3)	637.6	(81.4)	41.1
All Companies	410	(100.0)	$2,248.7	(100.0)	$782.9	(100.0)	39.6

(Figures in parentheses are percent of total.)
Totals in Tables 3-15 may not add due to rounding

Where the Dollars Go

The 410 companies reported a total of $2.25 billion in contributions, and were able to identify how $1.98 billion (88 percent) of those dollars were allocated across the major beneficiary categories. Since the Council for Aid to Education/Conference Board survey was launched in 1974, participating corporations have reported directing between 35 and 43 percent of their contributions to education. In 1978, education passed health and human services as the recipient of the largest share and has maintained that position since. As shown in *Table 4* (page 8) and *Figure 7*, education's share of total contributions in 1991, at almost 40 percent, is similar to the share in recent years. The spike in giving to education in 1986 *(see Figure 7)* reflects an increase in giving to higher education institutions by manufacturing companies and was probably tax-related.

Health and human service organizations, at 31 percent, received the second largest share of total contributions. As seen in *Figure 7*, the share of contributions going to this category declined from the late 1970s to the early 1980s, but has since been on a gradual rise. Civic and community groups received 13 percent of the total; after peaking at 19 percent in 1984, their share has held steady at around 14 percent since 1986. Giving to arts and cultural institutions has shown a fairly steady, although modest, rise since the late 1970s. The remaining 3 percent went to the "other" category, which includes disaster relief, food banks, U.S.-based organizations with international relief and policy programs, and similar causes not covered under the major categories. The jump in "other's" share in 1987 is attributable to one extraordinary property gift of $90 million. The climb in the unallocated portion apparently reflects staffing cut-backs in the corporate

Figure 7

Percentage Distribution of Reported Consolidated Corporate Contributions to All Causes

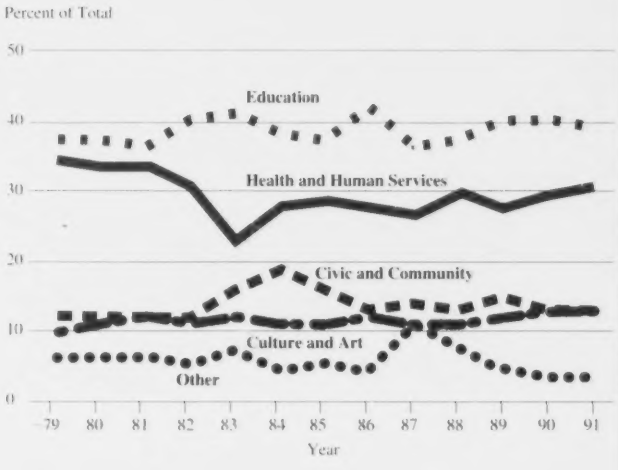


Table 4

Distribution of Corporate Contributions, 1987 -1991

(millions of dollars)

Contributions Budget	1987 325 Companies		1988 356 Companies		1989 333 Companies		1990 339 Companies		1991 410 Companies	
Education	$ 610.1	36.8%	$1,615.1	38.2%	$1,705.3	41.3%	$1,773.4	41.0%	$ 782.9	39.6%
Health and Human Services	450.5	27.2	480.9	29.9	480.2	28.1	569.7	30.2	607.6	30.7
Civic and Community	236.1	14.2	212.7	13.2	255.7	15.0	248.2	13.1	253.3	12.8
Culture and Art	178.6	10.8	183.7	11.4	203.1	11.9	238.2	12.6	265.3	13.4
Other	182.9	11.0	116.1	7.2	64.0	3.7	58.4	3.1	67.1	3.4
Total Allocated	$1,658.2	100.0%	$1,608.4	100.0%	$1,708.3	100.0%	$1,887.9	100.0%	$1,976.2	100.0%
Unallocated	$ 0		$ 37.3		$ 111.8		$ 203.7		$ 272.5	
Percent of Grand Total	0.0%		2.3%		6.1%		9.7%		12.1%	
Grand Total	$1,658.2		$1,645.7		$1,820.1		$2,091.6		$2,248.7	

NOTE: *A single $90 million property gift to Other inflates Other's Percent of Grand Total in 1987.*

contributions function during this period of corporate retrenchment, cut-backs that have made it more difficult for companies to respond to surveys.

Where the Education Dollars Go

Four hundred and five companies reported gifts to education totalling $783 million, with $647 million (83 percent) of the total allocated across educational subcategories. *Table 5* compares allocations in 1991 with 1990. Because the same set of companies are not reporting each year, the most meaningful comparison is between percentage distributions. However, even these comparisons can misrepresent the trends among all companies, not just those participating in the survey. Thus, the Council, in its national estimates, attempts to smooth out the fluctuations that appear from year to year, and to identify the longer term trends that the survey results appear to indicate. For a 30-year view of these estimates, refer back to *Figures 4* and *5*.

Higher Education

Overall As reported by survey respondents, contributions to higher education fell from 78 percent of the education total in 1990 to 71 percent in 1991. However, problems that many companies had in reporting their allocations of education contributions across subcategories on 1990's very complicated survey almost certainly had the effect of inflating higher education's apparent share. It appears likely that higher education's real share among respondents in 1990 was closer to 74 percent and thus the drop in share from 1990 to 1991 is more like 3 percentage points. And the Council's estimate of higher education's share of contributions to education from all corporations in 1990 was 72 percent, dropping to 70 percent in 1991.

Public vs. Private Institutions While the corporate support survey does not gather information on the distribution of support across types of higher education institutions, the

Table 5

Support of Education by Purpose

(thousands of dollars)

	1990 327 Companies		1991 405 Companies	
	Amount	% of Total	Amount	% of Total
Colleges and Universities				
Unrestricted operating, capital, departmental, research, student-aid grants and grants via consortia	$306,270	56.2%	$334,444	51.7%
Matching gifts	119,344	21.9	124,465*	19.2
Total Colleges and Universities	$425,614	78.1%	$458,909	70.9%
Precollege Education				
Public and private school support	$ 50,609	9.3%	$84,040	13.0%
Matching gifts	8,381	1.5	8,740*	1.4
Total Precollege Education	$ 58,990	10.8%	$ 92,781	14.3%
Other Educational Programs				
Education-related organizations	$ 32,671	6.0%	$56,298	8.7%
Scholarships and fellowships	27,915	5.1	39,100	6.0
Total Other Educational Programs	$ 60,586	11.1%	$95,398	14.7%
Total Allocated	$545,190	100.0%	$ 647,088	100.0%
Unallocated	$228,155		$135,813	
Percentage of **Grand Total**	29.5%		17.3%	
Grand Total	$773,345		$782,901	

**Estimates based on Council matching gift surveys. Participants reported only a matching gift total to all education in 1991.*

Council's annual *Voluntary Support of Education (VSE)* survey of colleges and universities does gather such information in detail. In the 1988-89 academic year, reported corporate support of public four- year institutions surpassed reported support of private four-year institutions for the first time *(see Figure 8)*. However, enrollment at public institutions has grown much faster than at private institutions, and public four-year institutions still lag behind private institutions in corporate dollars received per student *(see Figure 9 for a comparison of public to private research/doctoral institutions)*. In 1991, 87 percent of all corporate support to public higher education was directed to research/doctoral institutions (versus 83 percent in 1990), while private research/doctoral institutions secured 70 percent of the corporate dollars given to private higher education (versus 72 percent in 1990).

Allocations to Different Types of Institutions *Figure 10* compares corporate support per student across different types of institutions in the 1990-91 academic year as reported in the VSE survey. While the per student support to public specialized institutions (largely medical and health science) is great, the relative number of students involved is small. Only two percent of all corporate dollars go to public specialized institutions.

Support by Purpose *Figure 11* shows the distribution of corporate gifts to higher education institutions by purpose as reported in the VSE survey. Most of the corporate support reported by institutions as earmarked for property, buildings and equipment reflects gifts of company products, most of which are research-related.

Figure 8

Reported Consolidated Corporate Contributions to Four-Year Institutions

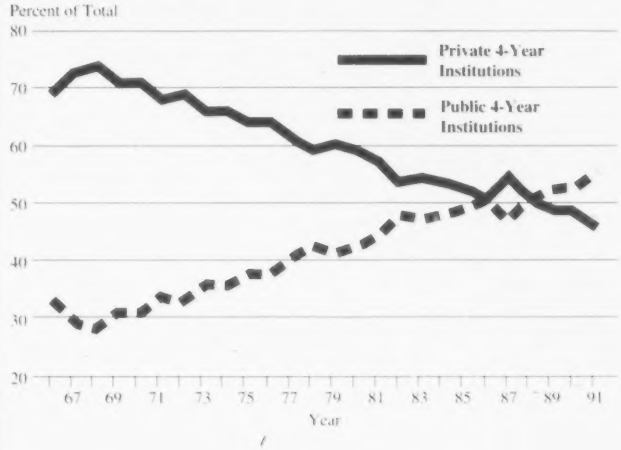


Figure 9

Reported Consolidated Corporate Contributions per Student to Research/ Doctoral Institutions

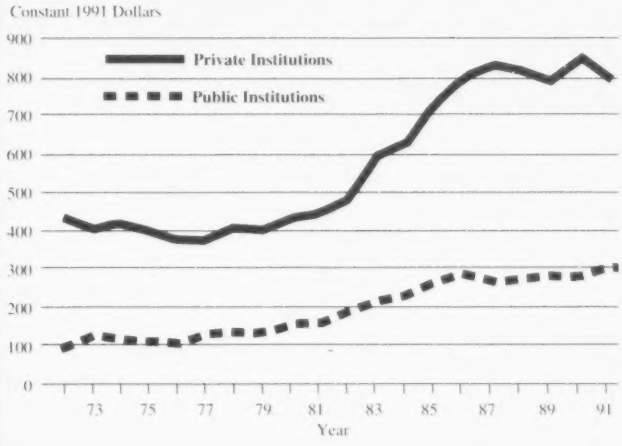


Figure 10

Reported Consolidated Corporate Contributions per Student by Type of Higher Education Institution, 1991

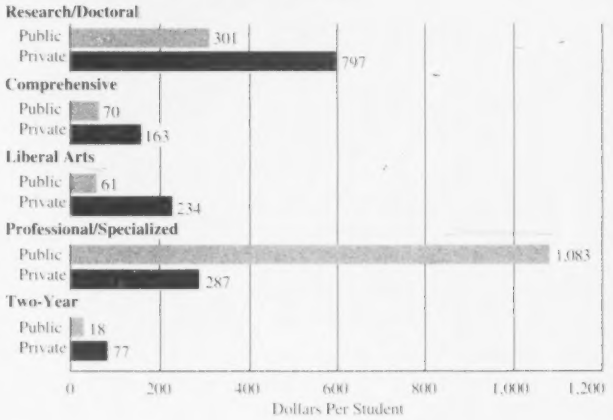
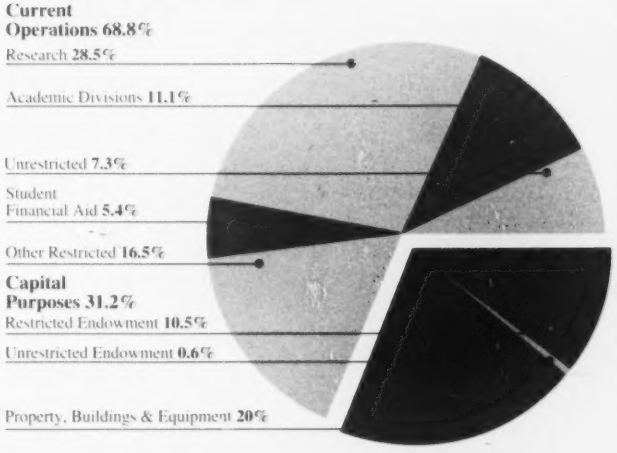


Figure 11

Distribution of Reported Consolidated Corporate Contributions to Higher Education by Purpose, 1991



Precollege Support

Corporate support to precollege education grew gradually from 1978 to 1987, and more rapidly since. Among the 1991 survey respondents, precollege support captured over 14 percent of the education total *(see Table 5 on page 8)*, the largest share ever. Because of problems in reporting education contributions in 1990 *(see Higher Education Overall above)*, precollege's share in 1990 was likely depressed. Among survey respondents, precollege education probably gained between one and two percentage points of share in 1991.

A special survey section in 1989 explored support of precollege education in greater detail. Of the 201 companies providing answers to this section in 1989, 64 percent reported plans to increase support to precollege education in the future, with the rest planning to hold steady at current levels. Of the companies planning to increase support, 66 percent planned to increase their overall education budget, 11 percent planned to shift dollars from higher education-related giving, and 23 percent planned both to increase the overall education budget and to shift some dollars from higher education (both the institutions themselves and higher education-related organizations) to precollege education.

In 1989, companies were also asked to allocate their precollege dollars across a variety of program areas. While many companies found this to be a difficult task, given their decentralized contributions operations and/or limitations in their contributions record keeping, companies accounting for about 40 percent of the precollege dollars were able to provide at least tentative breakdowns by program area. The largest share of dollars was allocated to science, math, and technology education, about 25 percent of the total. Community collaboration, school restructuring and school-based management, and college-bound preparation each received around 13 percent of the total. Teacher preparation, reading/writing, and drop-out prevention each received about 7 percent. The remaining 15 percent was divided among job training, preschool and early learning, and "other" program areas.

The 1990 survey included a different set of precollege questions. Companies were asked to report gifts to preschool programs and separately to public and private elementary and secondary education. Among 326 companies providing details, a total of $58 million was directed at precollege education, $15 million of which was not further allocated. Of the remaining $43 million, $2.7 million went to preschool programs, $30 million went to public elementary and secondary education, and $10.3 million to private elementary and secondary education, $7.4 million of which was in the form of matching gifts.

In addition to gifts of cash, products, and property, companies are also supporting the precollege sector in ways not easily expressed in dollars. Among companies responding to special questions in 1989, half said their executives were actively involved in advocacy for school reform and restructuring. Among companies responding to a question about employee volunteerism on company time, approximately a third said a significant number of employees were involved. And about a third of the companies made their facilities, equipment, or supplies available for precollege-related activities. There has not been a follow-up to these questions in subsequent surveys, but it is the Council's impression, based on contacts with many companies, that these types of activities have continued to increase over the past two years.

Other Education Programs

Included in Other Education Programs are scholarships and fellowships and gifts to education-related organization. Reported gifts to this category dropped from 13.9 percent of the allocated total to education in 1989 to 11.1 percent in 1990 (but because of reporting problems in 1990, this figure is probably closer to 13 percent). In 1991, contributions to other education programs climbed almost 2 percentage points from the adjusted 1990 figure of 13 percent, reinforcing our impression that 1990's results were not indicative of some sharp new trend. But in general, the share of contributions to other education programs has fallen gradually by more than a third over the past decade *(refer back to Figures 4 and 5)*, with precollege education gaining the most.

Matching Gifts

In 1991, 20.6 percent of reported support to education was in the form of matching gifts. This compares to 23.4 percent in 1990, a share artificially inflated perhaps 2 percentage points by reporting problems that led to a large amount of unallocated education dollars.

In the recent past, about 75 percent of survey participants have reported matching-gift programs, with most of the dollars being directed by employees to institutions of higher education. In 1991, 77 percent of the companies reported programs for matching gifts to education. Corporate matching-gift dollars directed by employees to the precollege sector go predominantly to private schools.

Figure 12

Matching Gifts as a Percentage of Consolidated Corporate Contributions to Higher Education

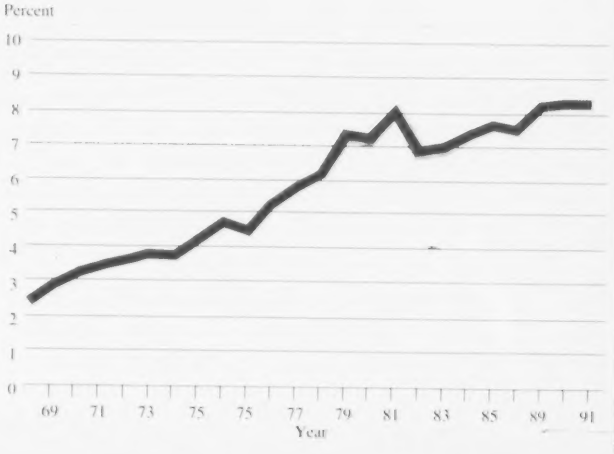


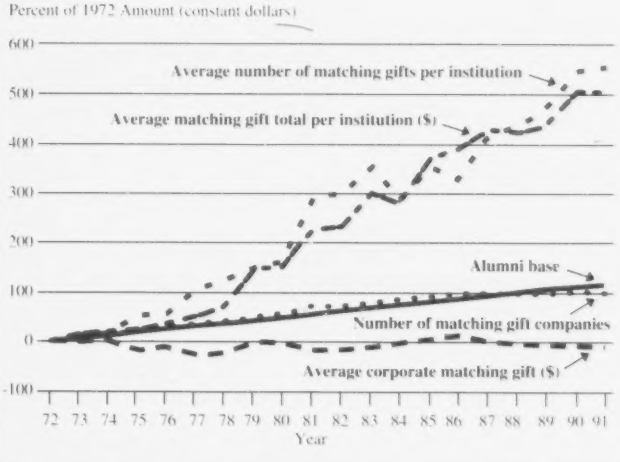
Figure 12 shows corporate matching gifts as a percentage of all corporate support *reported by higher education institutions* in the Voluntary Support of Education survey over the past 24 years. The percent reported by the higher education institutions is lower than that reported by the corporations for several reasons. First, there are the differences described earlier between the reporting practices of corporations and educational institutions. The latter are counting as corporate gifts amounts that the corporations are not counting as contributions, but as other types of business expense. Also, corporate contributions as reported in the VSE include gifts from foreign companies, which are not included in the corporate support survey. Finally, the Corporate Support Survey sample is over-represented by companies that have matching gift programs, and among these are the companies with the largest programs.

But the slope of the trend line in *Figure 12* is indicative of the impressive growth of corporate matching gift contributions during this period and dramatically illustrates the increasing pressure matching gift programs are placing on many corporate contributions programs.

Figure 13 explores factors behind the increasing pressure on corporate education budgets created by matching gift programs. As can be seen, the increase has been a function of the number of gifts made, not the average size of gifts (when viewed in constant dollars). The number of gifts made has been a function of the number and size of companies offering matching gift programs, their eligibility policies, and the size of the alumni base (which is also a proxy for growth in the number of non-alumni individuals who make matchable gifts). Growth in the number of gifts that is not attributable to the above factors must be attributable to a greater tendency for individuals to make gifts and to take advantage of matching gift programs. Promotion by both corporations and educational institutions has undoubtedly enhanced this tendency.

Figure 13

Factors Behind the Growth of Matching Gifts



Looking ahead, there is reason to expect that the number of matching gifts will continue to climb each year, exerting continually increasing pressure on education budgets until such time as these budgets start to climb more rapidly than they have over the last five years.

Industry Differences in Educational Allocations

Industry differences in allocating gifts to the various educational areas are shown in *Table 6* (page12). Because the number of participating companies is small relative to the total population of companies in a given industry, and an industry is often over-represented by the largest companies, figures are not likely to be typical of the industry as a whole and should be treated cautiously. In addition, because of the large amount of unallocated dollars reported in recent years, the distributions across educational categories may not be comparable to previous years. While both manufacturing and non-manufacturing companies give the largest share of support to higher education, manufacturing companies give the larger relative share, and non-manufacturing companies give a larger share than manufacturing companies to precollege education and to matching gifts.

Contributions Ratios

Table 7 (page12) compares world-wide corporate pretax income (PTI) and world-wide assets with corporate contributions to explore relationships between financial measures and giving. Companies are included in this table only if they provided both financial and contributions data on the same consolidated basis (i.e., both contributions and financial data are reported for the same corporate entity or entities).

For the 1987 to 1990 period, the total contributions to PTI ratio was fairly stable at around 1.1 percent, except for 1988 when a jump in PTI dropped the ratio to 0.89 percent. In 1991, the ratio jumped again, to 1.6 percent, as a result of a sharp drop in PTI. The education to PTI ratio shows a similar pattern.

The ratio of contributions to assets shows greater stability across the five-year period for the obvious reason that assets do not fluctuate nearly as much as PTI from year to year.

Year-to-Year Changes

Table 8 (page13) provides a matched-case comparison of those companies that reported in both 1990 and 1991, by industry. For the 215 "core" companies that responded in each year, total contributions increased by 3.6 percent and education contributions were essentially unchanged. This increase in total contributions is particularly noteworthy given the fact that the 215 companies reported a collective decrease of 30 percent in their pretax income. Among these core companies support of education as a percent of PTI increased from .449 percent in 1990 to .643 percent in 1991.

As is true of other tables in this report providing breakdowns by industry, survey results for any particular industry should not be considered valid for the industry as a whole.

Table 6

Percentage Distribution of Allocated Educational Support by Purpose, by Industry, 1991

	Number of Companies	Total Dollars Allocated (000)	Higher Education Exclusive of Matching Gifts	Precollege Exclusive of Matching Gifts	Scholarships and Fellowships	Education-Related Organizations	Matching Gifts
Manufacturing							
Chemicals	20	$ 41,259	65.0%	9.0%	4.3%	9.0%	12.7%
Computers and Office Equipment	12	95,607	57.8	15.3	6.0	3.5	17.3
Electrical Machinery	6	20,769	45.1	13.7	5.7	7.2	28.4
Food, Beverage and Tobacco	16	29,872	37.5	5.5	20.4	18.3	18.2
Nonelectrical Machinery	6	5,986	56.8	6.6	10.7	7.6	18.3
Paper and Allied Products	13	11,316	38.5	27.6	9.9	6.7	17.2
Petroleum, Gas and Mining	17	97,378	41.3	15.0	3.8	11.7	28.3
Pharmaceuticals	11	50,193	52.8	6.8	8.6	10.8	20.9
Printing and Publishing	8	6,048	15.8	5.9	9.0	39.9	29.4
Transportation Equipment	15	82,309	71.4	9.3	3.3	4.7	11.2
Primary Metals	14	7,087	50.4	19.4	0.3	3.7	26.1
Other Manufacturing	41	25,368	57.0	8.5	8.8	7.9	17.6
All Manufacturing	179	$473,193	53.9%	11.8%	6.4%	8.6%	19.3%
Non-manufacturing							
Banks	43	$ 29,267	33.7%	18.1%	4.0%	10.3%	33.9%
Finance	11	15,569	21.3	31.3	5.2	6.6	35.6
Insurance	41	19,326	40.0	9.5	8.0	6.0	36.5
Retail-Wholesale Trade	10	12,567	55.9	16.9	11.5	9.2	6.5
Telecommunications	14	70,596	53.8	17.6	1.0	10.5	17.2
Transportation	10	4,611	48.0	1.3	37.1	9.1	4.5
Electric and Gas Utilities	39	10,724	59.2	8.6	7.9	4.4	19.9
Diversified Services	18	11,235	44.8	4.8	6.9	9.0	34.4
All Non-manufacturing	186	173,895	45.7%	16.1%	5.2%	9.0%	24.0%
Grand Total	365	$647,088	51.7%	13.0%	6.0%	8.7%	20.6%

Table 7

Total Contributions and Educational Support in Relation to Worldwide Pretax Income and Assets, 1987 -1991

(millions of dollars)

Worldwide	1987 283 Companies	1988 334 Companies	1989 287 Companies	1990 298 Companies	1991 323 Companies
Total Contributions	$ 1,538.6	$ 1,602.1	$ 1,692.9	$ 1,931.4	$ 1,788.5
Support of Education	576.6	597.9	651.7	725.5	670.5
Pretax Income	140,614.0	181,035.6	154,527.9	172,876.5	101,796.7
Total Assets	3,147,083.1	4,112,398.4	4,124,041.3	4,598,635.1	4,059,094.1
Total Contributions as a Percentage of:					
Pretax Income	1.094	0.885	1.096	1.117	1.757
Total Assets	0.049	0.039	0.041	0.042	0.044
Support of Education as a Percentage of:					
Pretax Income	0.410	0.330	0.422	0.420	0.659
Total Assets	0.018	0.015	0.016	0.016	0.017
Support of Education as a Percentage of Total Contributions	37.5%	37.3%	38.5%	37.6%	37.5%

NOTE: *Not all companies were able to report all their education contributions. Education amounts and percentages are consequently slightly depressed.*

Table 8

Support of Education, Two Survey Years (215 Companies Participating in Both Surveys)

		1990				1991				Percent Change 1991vs.1990		
			Support of Education				Support of Education					
	Number of Companies	WWPTI *(millions)*	Amount (000)	As % of PTI	As % of Contributions	WWPTI *(millions)*	Amount (000)	As % of PTI	As % of Contributions	PTI	Support of Education	Total Contributions
Manufacturing												
Chemicals	17	$ 12,103	$ 60,911	0.503%	49.6%	$ 7,105	$51,892	0.730%	48.8%	-41.3%	-14.8%	-13.5%
Computers and Office Equipment	7	12,528	85,128	0.680	48.3	1,068	88,385	8.274	53.7	-91.5	3.8	-6.6
Electrical Machinery	4	7,419	21,499	0.290	35.9	5,510	20,834	0.378	30.4	-25.7	-3.1	14.3
Food, Beverage and Tobacco	11	11,889	44,269	0.372	33.6	15,772	44,871	0.285	29.5	32.7	1.4	15.3
Nonelectrical Machinery	5	1,986	6,245	0.314	35.0	(336)	7,511	NA	37.8	-116.9	20.3	11.5
Paper and Allied Products	8	1,892	8,529	0.451	31.6	683	8,253	1.209	36.1	-63.9	-3.2	-15.4
Petroleum, Gas and Mining	15	28,863	92,056	0.319	46.8	18,915	101,844	0.538	42.5	-34.5	10.6	21.9
Pharmaceuticals	10	13,940	44,626	0.320	27.5	15,736	44,229	0.281	23.5	12.9	-0.9	16.0
Primary Metals	8	1,333	7,681	0.576	43.7	117	6,943	5.920	41.4	-91.2	-9.6	-4.7
Printing, Publishing and Media	5	1,289	7,679	0.596	42.7	1,173	6,994	0.596	39.8	9.0	-8.9	-2.2
Transportation Equipment	10	3,742	92,901	2.483	52.9	(5,353)	89,624	NA	56.4	-243.1	-3.5	-9.5
Other Manufacturing	17	5,428	19,000	0.350	30.6	4,563	21,114	0.463	26.9	-15.9	11.1	26.3
All Manufacturing	117	$102,411	$490,524	0.479%	42.0%	$ 64,954	$492,495	0.758%	39.9%	-36.6%	0.4%	5.6%
Nonmanufacturing												
Banks	19	$ 5,860	$ 25,617	0.437%	31.2%	$ 3,762	$24,210	0.644%	30.9%	-35.8%	-5.5%	-4.5%
Finance	7	4,142	16,543	0.399	32.3	3,521	17,222	0.489	32.3	-15.0	4.1	-4.0
Insurance	18	3,072	16,264	0.529	29.1	6,092	15,229	0.250	25.3	98.3	-6.4	7.5
Retail-Wholesale Trade	8	3,604	15,124	0.420	14.3	3,420	11,902	0.348	11.8	-5.1	-21.3	-4.8
Telecommunications	11	14,297	70,497	0.493	48.4	11,532	70,162	0.608	46.9	-19.3	-0.5	2.7
Transportation	5	2,226	5,780	0.260	18.7	1,085	6,735	0.621	28.1	-51.3	16.5	-22.4
Electric and Gas Utilities	21	8,026	9,094	0.113	25.6	5,146	8,477	0.165	23.9	-35.9	-6.8	-0.1
Diversified Services	9	2,178	5,185	0.238	28.3	1,945	5,811	0.299	29.6	-10.7	12.1	7.1
All Non-manufacturing	98	$ 43,405	$164,104	0.378%	31.2%	$ 36,502	$159,748	0.438%	30.7%	-15.9%	-2.7%	-0.8%
Grand Total	215	$145,816	$654,628	0.449%	38.7%	$101,456	$652,243	0.643%	37.2%	-30.4%	-0.4%	3.6%

NOTE: Not all companies were able to report all their education contributions. Education amounts and percentages are consequently slightly depressed.

Variations by Company Size for Manufacturing Companies

Contributions patterns also vary according to company size. *Table 9* shows the manufacturing companies grouped by both income and asset size. Historically, two trends have been observed: First, as income increases, companies tend to contribute a smaller share of their income (in part, at least, as a consequence of the presence of foundations that permit the maintenance of contributions despite poor profits); and second, as asset size increases, companies tend to allocate a greater share of their contributions budgets to education. Both patterns continue, but not as clearly as in the past, particularly for the latter ratio.

Industry Variations

Table 10 (page 14) compares total contributions and education support by industry in two ways: as a percentage of pretax income and as a percentage of assets. Education giving as a percentage of PTI, of assets, and of total contributions is listed to the right, along with industry rankings on these measures. While repeating many of the measures found in Table 8, this table allows for more companies since inclusion is not limited to just those companies that also participated in the prior year.

The 159 manufacturing companies gave 40.8 percent of their total contributions to education (about the same as in

Table 9

Contributions by Manufacturing Companies by Size of Worldwide Pretax Income and Assets, 1991

Pretax Income	Number of Companies	Percent of PTI: Total	Percent of PTI: Education	Education as a Percent of Total Contributions
Net Loss	31	NA	NA	51.3%
Less than $25 million	21	10.907%	5.183%	47.5
$25-49 million	13	5.568	2.961	53.2
$50-99 million	13	2.583	1.00	38.7
$100-249 million	33	3.177	1.343	42.3
$250-499 million	18	1.275	0.419	32.8
$500-999 million	6	1.511	0.381	25.2
$1 billion and over	24	1.051	0.402	38.3
All Manufacturing Companies	159	2.097%	0.855%	40.8%

Assets	Number of Companies	Percent of Assets: Total	Percent of Assets: Education	Education as a Percent of Total Contributions
Under $250 million	9	0.197%	0.073%	36.8%
$250-499 million	16	0.126	0.053	41.7
$500-999 million	13	0.112	0.035	31.2
$1-2.49 billion	39	0.120	0.045	37.6
$2.5-4.9 billion	25	0.113	0.034	30.0
$5-9.9 billion	16	0.107	0.036	33.2
$10 billion and over	31	0.070	0.031	44.5
All Manufacturing Companies	159	0.080%	0.032%	40.8%

Table 10

Total Contributions and Education Support in Relation to Worldwide Pretax Income and Assets and Comparative Rankings by Industry, 1991

	Number of Companies	WWPTI (millions)	Assets (millions)	Total Contributions (000)	Education Support (000)	Education as a Percentage of WWPTI		Education as a Percentage of Assets		Education as a Percentage of Total Contributions		Total Contributions as a % of WWPTI	
Manufacturing													
Chemicals	18	$ 7,071	$ 132,164	$ 104,949	$ 51,562	0.729	(3)	0.039	(4)	49.1	(4)	1.484%	(5)
Computers and Office Equipment	11	1,289	147,564	179,936	93,077	7.223	(1)	0.063	(2)	51.7	(3)	13.963	(1)
Electrical Machinery	4	(646)	26,170	11,307	5,886	NA		0.022	(9)	52.1	(2)	NA	
Food, Beverage and Tobacco	12	14,054	115,327	132,087	41,167	0.293	(7)	0.036	(5)	31.2	(10)	0.940	(8)
Nonelectrical Machinery	6	(434)	38,251	20,287	7,610	NA		0.020	(11)	37.5	(8)	NA	
Paper and Allied Products	12	589	60,625	34,769	12,646	2.147	(2)	0.021	(10)	36.4	(9)	5.903	(2)
Petroleum, Gas and Mining	18	20,203	321,434	241,344	102,372	0.507	(5)	0.032	(7)	42.4	(6)	1.195	(7)
Pharmaceuticals	10	12,461	57,979	166,777	36,039	0.289	(8)	0.062	(3)	21.6	(12)	1.338	(6)
Primary Metals	13	(63)	36,826	19,496	8,441	NA		0.023	(8)	43.3	(5)	NA	
Printing, Publishing and Media	7	1,216	11,572	18,903	7,546	0.621	(4)	0.065	(1)	39.9	(7)	1.555	(3)
Transportation Equipment	13	(5,422)	463,604	161,427	90,387	NA		0.019	(12)	56.0	(1)	NA	
Other Manufacturing	35	6,469	82,576	99,581	28,735	0.444	(6)	0.035	(6)	28.9	(11)	1.539	(4)
All Manufacturing	159	$56,787	$1,494,091	$1,190,864	$485,467	0.855		0.032		40.8		2.097%	
Non-manufacturing													
Banks	35	$ 3,421	$841,331	$ 98,092	$ 28,440	0.831	(1)	0.003	(7)	29.0	(6)	2.867%	(1)
Finance	9	4,169	457,456	55,708	17,938	0.430	(4)	0.004	(6)	32.2	(3)	1.336	(5)
Insurance	34	6,715	511,160	52,591	15,912	0.237	(7)	0.003	(8)	30.3	(5)	0.783	(7)
Wholesale-Retail Trade	10	3,824	146,925	104,810	12,708	0.332	(6)	0.009	(4)	12.1	(8)	2.741	(2)
Telecommunications	14	12,347	268,825	174,631	80,125	0.649	(2)	0.030	(1)	45.9	(1)	1.414	(4)
Transportation	10	1,015	42,397	19,634	6,479	0.638	(3)	0.015	(3)	33.0	(2)	1.934	(3)
Electric and Gas Utilities	38	12,453	250,146	66,404	15,504	0.125	(8)	0.006	(5)	23.3	(7)	0.533	(8)
Diversified Services	13	2,272	40,441	24,477	7,593	0.334	(5)	0.019	(2)	31.0	(4)	1.077	(6)
All Non-manufacturing	163	$ 46,215	$2,558,681	$596,347	$184,700	0.400		0.007		31.0		1.290%	
Grand Total	332	$103,002	$4,052,772	$1,787,211	$670,167	0.651		0.017		37.5		1.735%	

(Industry rankings are in parentheses.)

NOTE: Not all companies were able to report all their education contributions. Education amounts and percentages are consequently slightly depressed.

.990), while the 163 non-manufacturing companies gave 31 percent — a bit more than last year. The manufacturing companies also devoted a larger proportion of their profits to education than did the non-manufacturing companies. Because the asset measures for manufacturing and non-manufacturing companies are not comparable in many instances, comparisons of contributions-to-assets ratios between industry groups should be treated cautiously.

Forms of Giving

Tables 11 and *12* provide breakdowns of contributions to all causes and to education by form of gift. Noncash gifts to all causes climbed from 11.5 percent in 1990 to 16.2 percent in 1991. Prior to 1984, noncash contributions amounted to about 10 percent of total contributions. Between 1984 and 1987 the noncash share doubled to about 20 percent, then dipped back to 14 percent in 1988 and 1989. For education causes, noncash gifts were little changed from the previous year. Noncash gifts to education accounted for roughly 18 percent of the total in 1989, up 2 percent from 1988 but substantially below the 28 percent reported in 1986. Education received 27 percent of all noncash gifts from corporations in 1991, down sharply from 42 percent in 1990.

Table 11

Forms of Giving to All Causes Combined

(millions of dollars)

	1990			1991		
	Amount		% of Total	Amount		% of Total
Cash	$1,830.7	(333)	88.5%	$1,869.1	(406)	83.8%
Securities	0.3	(4)	0.0	6.8	(6)	0.3
Company Products	186.8	(54)	9.0	310.4	(80)	13.9
Other Property	51.7	(55)	2.5	45.0	(61)	2.0
Total	$2,069.6	(333)	100.0%	$2,231.3	(406)	100.0%

(Numbers in parentheses show the number of companies reporting each form of gift.)

Table 12

Forms of Giving to Education

(millions of dollars)

	1990			1991		
	Amount		% of Total	Amount		% of Total
Cash	$667.7	(321)	86.9%	$674	(399)	87.1%
Securities	0.1	(3)	0.0	4.6	(5)	0.6
Company Products	67.7	(21)	8.8	88.0	(31)	11.4
Other Property	33.0	(28)	4.3	7.1	(31)	0.9
Total	$768.5	(321)	100.0%	$774.2	(400)	100.0%

(Numbers in parentheses show the number of companies reporting each form of gift.)

Foundations Smooth the Way

Seventy-one percent of the manufacturing companies and 54 percent of the non-manufacturing companies responding to the survey have established company foundations *(see Table 13)*. Of the 239 companies with foundations that provided detailed information on the flow of funds from the company and its foundation, 45 made all their 1991 contributions through their foundations (a somewhat smaller proportion than last year); others chose to make part of their contributions through their foundations and the rest directly from the corporation to the recipients.

A foundation can help stabilize the flow of charitable contributions in times of declining or uncertain profits by maintaining grants programs even while its parent company reduces contributions. The foundation can use earnings on its assets, draw down assets, or do both in order to maintain a desired giving level. In periods of high profits, the company can replenish the foundation assets. *Table 14* presents the contributions of survey respondents and their foundations for the past five years. The first line on the table shows the total gifts reported by the companies to the Internal Revenue Service for income-tax purposes. These include gifts from the corporations to their foundations, which are shown on the second line and then subtracted from line one to determine the total given directly by companies to charitable causes. Then, grants made by the foundations are added in to give the total consolidated contributions from both the corporate foundations and their parent companies to all causes.

Almost three-fifths of the contributions of survey participants in 1991 came directly from the companies, the same as in 1990 and 1989; the median direct company contribution (exclusive of companies making all contributions through their foundations) was $1.02 million, up from $860,000 in 1990. The median foundation contributions program was $1.61 million, down from $1.90 million in 1989. As shown in *Table 14*, the difference between foundation receipts and foundation gifts for companies participating in the survey had been climbing for the past four years and closed in on a surprising $500 million in 1990. The difference between foundation receipts and foundation gifts dropped significantly in 1991, both because there appeared to be a rise in company gifts to their own foundations and because foundation giving fell. According to the Foundation Center, corporate foundations held assets of about $5.9 billion in 1990, the latest year for which comprehensive data are available. Over the past five years, many companies have been using income earned on assets and the assets themselves to maintain overall company giving levels.

Table 13

Percentage of Reporting Companies with Foundations by Industry, 1991, Ranked by Percentage with Foundations

	Number of Companies	Percentage with Foundations
Manufacturing		
Electrical Machinery	8	100%
Pharmaceuticals	13	92
Nonelectrical Machinery	6	83
Food, Beverage and Tobacco	19	79
Chemicals	22	77
Paper and Allied Products	16	75
Transportation Equipment	16	75
Other Manufacturing	46	70
Printing, Publishing and Media	10	60
Petroleum and Gas and Mining	19	58
Primary Metals	14	50
Computers and Office Equipment	12	42
All Manufacturing	201	71%
Non-manufacturing		
Telecommunications	16	69%
Diversified Services	21	67
Banks	48	58
Insurance	42	52
Finance	12	50
Retail-Wholesale Trade	12	50
Transportation	11	45
Electric and Gas Utilities	47	43
All Non-manufacturing	209	54%
All Companies	410	62%

Table 14

Structure of Corporate Contributions

(millions of dollars)

	1987	1988	1989	1990	1991
Total Company Gifts:	$1,555.2	$1,375.2	$1,458.2	$1,588.7	$1,835.9
	(315)	(345)	(311)	(318)	(383)
Less: Gifts to Company Foundations:	486.8	433.7	411.9	414.6	525.6
	(129)	(131)	(126)	(127)	(152)
Direct Company Gifts to Others:	1,068.4	941.5	1,046.3	1,174.1	1,310.2
	(293)	(325)	(288)	(292)	(349)
Plus: Company Foundation Gifts:	609.9	691.6	710.3	909.8	888.2
	(196)	(201)	(187)	(216)	(237)
Total Corporate Contributions:	$1,678.3	$1,633.1	$1,756.6	$2,083.9	2,198.5
	(328)	(353)	(320)	(337)	(393)
Difference Between Foundation Receipts and Foundation Gifts:	-123.1	-257.9	-298.4	-495.2	-362.6
Cumulative Change from 1974:	-467.8	-725.7	-1,024.0	-1,519.2	-1,881.8
Number of Companies with Foundations:	213	217	201	227	239

(Numbers in parentheses show the number of companies reporting.)

The Top 25 Contributors from Each Sector

Table 15 presents a giving profile of the top 25 contributors to education from the manufacturing companies and from the non-manufacturing companies responding to the survey. These 50 donors (13 percent of survey participants versus 15 percent in 1990) together provided 66 percent of the education support and 61 percent of total support reported by all participants, the same as in 1990. Their average contribution to education in 1990 was $10.3 million — about the same as in 1990. The top non-manufacturing companies increased their collective giving to education by a total of $ 6 million, or 4 percent. These comparisons are inexact, since the actual companies in the top 25 lists vary somewhat from year to year.

The top 25 manufacturing companies provided 58 percent of total contributions and 65 percent of the total education grants reported by all 197 manufacturing respondents, while the top 25 non-manufacturing companies provided 53 percent of the total contributions and 66 percent of all education grants made by the 208 non-manufacturing participants.

Table 15

Top 25 Manufacturing and Non-Manufacturing Companies Ranked by Educational Support, 1991

	Educational Support (000)	Total Contributions (000)	Education as % of Total	Worldwide PTI *(millions)*	Contributions as a Percentage of WWPTI	
					Education	Total
Manufacturing						
1	$ 43,600	$96,800	45.0%	$121	36.033	80.000
2	37,835	56,675	66.8	(4,453)	NA	NA
3	24,337	42,086	57.8	8,422	0.289	0.500
4	23,641	30,270	78.1	1,127	2.098	2.686
5	15,942	30,847	51.7	2,587	NA	NA
6	15,659	29,737	52.7	2,818	0.556	1.055
7	14,869	56,405	26.4	6,400	0.232	0.881
8	14,134	32,129	44.0	2,035	0.695	1.579
9	13,700	50,600	27.1	6,971	0.197	0.726
10	13,700	32,100	42.7	2,687	0.510	1.195
11	13,661	23,676	57.7	3,167	0.431	0.748
12	12,112	32,813	36.9	4,025	0.301	0.815
13	11,965	20,197	59.2	39	30.680	51.787
14	11,288	23,008	49.1	(520)	NA	NA
15	10,976	15,423	71.2	1,681	0.653	1.917
16	10,565	29,838	35.4	1,160	0.911	2.572
17	10,237	44,302	23.1	1,877	0.545	2.360
18	9,729	24,560	39.6	2,252	0.432	1.091
19	9,230	14,876	62.0	(810)	NA	NA
20	8,400	18,200	46.2	11	76.364	165.455
21	8,229	44,533	18.5	2,038	0.404	2.185
22	7,377	24,462	30.2	1,294	0.570	1.890
23	6,864	13,226	51.9	1,024	0.670	1.292
24	6,782	7,627	88.9	1,000	0.678	0.763
25	6,305	12,118	52.0	1,311	0.481	0.924
	$361,136	$806,504	44.8%	$43,090	0.838	1.872

	Educational Support (000)	Total Contributions (000)	Education as % of Total	Worldwide PTI *(millions)*	Contributions as a Percentage of WWPTI	
					Education	Total
Non-manufacturing						
1	$ 32,672	$ 53,105	61.5%	$ 883	3.700	6.014
2	9,488	20,404	46.5	2,191	0.433	0.931
3	9,298	23,963	38.8	741	1.255	3.234
4	9,056	19,968	45.3	(237)	NA	NA
5	8,408	21,484	39.1	759	1.108	2.831
6	8,000	17,300	46.2	1,500	0.533	1.153
7	7,486	21,638	34.6	1,166	0.642	1.857
8	7,115	7,115	100.0	NA	NA	NA
9	7,101	9,946	71.4	NA	NA	NA
10	5,061	14,896	34.0	1,644	0.308	0.906
11	4,893	14,402	34.0	1,862	0.263	0.773
12	4,622	22,385	20.6	3,043	0.152	0.736
13	4,587	13,835	33.2	52	8.821	26.605
14	4,253	10,395	40.9	750	0.567	1.386
15	3,992	27,646	14.4	1,458	0.274	1.896
16	3,662	12,803	28.6	417	0.878	3.070
17	3,215	19,007	16.9	468	0.687	4.061
18	3,139	10,786	29.1	1,200	0.262	0.899
19	2,473	10,680	23.2	1,642	0.151	0.650
20	2,427	8,983	27.0	1,424	0.170	0.631
21	2,378	8,067	29.5	644	0.369	1.253
22	2,305	3,695	62.4	793	0.291	0.466
23	2,183	4,410	49.5	339	0.644	1.301
24	2,083	9,781	21.3	120	1.736	8.150
25	1,895	9,570	19.8	112	1.692	8.545
	$ 151,790	$396,262	38.3%	$22,970	0.599*	1.651*

**Ratios are based only on companies reporting PTI.*

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